

Laws, Regulations & Annotations

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BUSINESS TAXES LAW GUIDE – REVISION 2010

Sales and Use Tax Annotations

A B C D E F G H I J L M N O P R S T U V W X

P

440.0000 PROPERTY USED IN MANUFACTURING—REGULATION 1525 **ANNOTATION 440.1940**

(B) PROPERTY BECOMING COMPONENT PART OF FINISHED PRODUCT

(2) Food, Beverages

440.1940 **CO2 Gas** is purchased for the sole purpose of incorporating it into a product to be sold and is so incorporated into a product to be sold, as in soda water or other beverage, the sale of the gas is exempt as a sale for resale. 8/7/52.