

Ready Mix Concrete Transportation Charges

Transportation charges for ready-mix concrete are excluded from sales and use tax when reasonable in amount and separately stated on the bill rendered to the customer.

Where transportation charges are separately shown, the amount of \$9.00 per cubic yard will be acceptable to the Department of Taxation and Finance provided vendors use it uniformly when billing customers. In other words, no adjustment for distance will be permitted. Additionally, vendors are not allowed to recompute closed transactions where the original billing was a single amount on which tax was imposed.

The rate of \$9.00 per cubic yard has been in effect since March 1, 1982 and will remain in effect until further notice.