

**Subject** Excluding some vendors from the June accelerated sales tax requirements

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## Overview

Exempts vendors from the requirement to remit June sales tax liabilities early if they fall into one of the following businesses that usually have substantial sales during the limited construction season. Currently any vendor with annual sales tax liability over \$250,000 must remit their June sales tax liability before the end of June; all other vendors have until July 20th to remit June liabilities. The business types that would be exempt from the early payment are:

- sawmills and wood preservation businesses;
- veneer, plywood, and wood product manufacturers;
- millwork manufacturers;
- cement and concrete product manufacturers; and
- lumber and other construction materials wholesalers.

General home improvement and hardware stores, and general lumberyards with at least \$250,000 in annual sales that sell to both consumers as well as building contractors would not be exempt from the accelerated June payment.

Effective beginning with June 2020 liabilities.