

810-6-1-.13 Awnings

(1) Generally an awning attached to a building as a permanent fixture is a part of the building and comes within the provisions of the building materials provision of §40-23-1(a)(10).

(2) A metal or other permanent type of awning attached to a building with screws or bolts or otherwise securely attached becomes a part of the building. The materials from which such awnings are made come within the building materials class. When the materials are purchased prefabricated, tax is due to the supplier by the person making the installation, or direct to the state as use tax, if purchased out-of-state from a seller not registered.

(3) The manufacturing contractor provision of the Sales Tax Law does not apply when a contractor manufactures an item to specifications for a special job. To come within §40-23-1(b) the item manufactured must be standard, that is, it can be used on any job. (See: Rule 810-6-1-.29 Building Materials Manufactured By Contractors)

(4) Lightly attached cloth awnings do not fall into the building materials category and are to be taxed at the sale from the awning dealer to the property owner.

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