

## **Pennsylvania Sales Tax Rules**

### **Shop Vac**

**2323 Reach Rd., Williamsport, PA 17701**

**373 E 2<sup>nd</sup> St., Canton, PA 17724**

### **Sales tax shall not be collected by the auctioneer at this auction.**

An auction sale of another person's property that takes place somewhere other than the auctioneer's premises is not taxable if the property owner is not regularly engaged in selling property.

- If the owner is engaged in selling such property, that owner must collect and remit tax on the sale. ( Reg. Sec. 31.23)
- If the owner is not engaged in selling the types of property sold at auction, the sales shall be considered as isolated sales.
  - An exemption applies to isolated sales of tangible personal property or services by a person who is not a vendor, or who is a vendor but is not a vendor with respect to the tangible personal property or services sold.
  - The exemption does not apply to sales of inventory, stock in trade, or motor vehicles, trailers, semi-trailers, motor boats, aircraft, and other similar property required to be registered or licensed. (Sec. 204(1), Act of March 4, 1971, P.L. 6, [72 P.S. §7204(1)] ; Reg. Sec. 31.3(2) )
  - "Isolated sales" are sales that: occur no more than three times nor for more than a total of seven days in a calendar year; and are not made from a location where other businesses are making similar sales of the same taxable property. ( Reg. Sec. 32.1 )