

# **Subpart 1529.3—State and Local Taxes**

**Parent topic:** [PART 1529—TAXES](#)

## **1529.303 Application of State and local taxes to Government contractors and subcontractors.**

Contractors are responsible for determining the availability of State and local tax exemptions and obtaining such exemptions, if available, unless the Contracting Officer determines under FAR 31.205-41(b)(3) that the administrative burden outweighs the corresponding benefit. Contractors are responsible for ensuring that subcontractors also seek and obtain such exemptions, if available.