

Q. What should a dealer charge in sales taxes when a manufactured home has been repossessed and he has taken it for resale?

A. Unless it falls under the definition of an occasional sale it will be taxable at the 3 percent for home use or 6 percent for business use.

Casual Sales is defined as...

2.11.1. Any person qualifying for an exemption from or relating to casual and occasional sales shall have the exemption available for up to a total of six (6) fund raisers in a twelve (12) month period. The seventh (7th) fund raiser and any purported sale or fund raiser thereafter in any twelve (12) month period shall not constitute a casual and occasional sale or fund raiser for purposes of these regulations. Any purported fund raiser having a duration longer than eighty-four (84) hours shall be treated as two (2) or more successive fund raisers. If the number of total aggregate fund raisers is greater than six (6) for any twelve (12) month period, any purported fund raiser beyond six (6) is taxable activity.

(State Tax Department interpretation March 11, 2014)