

DIAR PART 1429—TAXES

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[1429.303 Application of State and local taxes to Government contractors and subcontractors.](#)

Authority: Sec. 205(c), 63 Stat. 390, 40 U.S.C. 486(c); and 5 U.S.C. 301.

Source: 75 FR 19829, Apr. 15, 2010, unless otherwise noted.

Subpart 1429.3—State and Local Taxes

1429.303 Application of State and local taxes to Government contractors and subcontractors.

Contractors to be treated as agents of the Government for the purposes set forth in FAR [29.303\(a\)](#) shall require the written review and approval of the AS/PMB. The HCA shall submit requests for approval through SOL, to the Director, PAM, for further action.