

Treatment: Foster Care

Financial Information: Connecticut Sales Tax

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<b>When Not to Pay Sales Tax</b>	The Department cannot pay the Connecticut sales tax on goods or services for which it makes direct payment. This also applies to payments made for occupancy for thirty (30) days or less in commercial lodging houses, motels, hotels, etc. The vendor should be informed that a record of such occupancy should be kept by retaining a copy of the invoice or receipt.
<b>Verification of Payment</b>	The invoice or receipt may be retained by the vendor as verification of payment by the Department so that he may be exempted from payment of the tax on the room occupied by the child.
<b>When the Tax is Paid</b>	If money is given the child who then makes the payment himself, the tax should be included as both the child and the vendor will have to pay the tax.

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