

Decision of the Tax Appeal Board - Date: June 5, 1972

Docket Nos. 464, 474, 475

Cantera Construction (Docket No. 464)

James Julian, Inc. (Docket Nos. 474 & 475)

Contractor's License Tax - Basis of Tax - Exclusion from Gross Receipts -
Retroactivity.

The exclusion of certain sums paid to subcontractors from "gross receipts" as defined in the contractor's license tax law is retroactive. This exclusion, added by an amendment effective July 1, 1969, applies to contracts entered into prior to that date.