

~~(3) (1) "REGULAR PLACE OF BUSINESS" MEANS:~~

- ~~1. A BONA FIDE OFFICE, OTHER THAN A STATUTORY OFFICE;~~
- ~~2. A FACTORY;~~
- ~~3. A WAREHOUSE; OR~~
- ~~4. ANY OTHER SPACE IN THIS STATE.~~

~~A. AT WHICH A PERSON IS DOING BUSINESS IN ITS OWN NAME IN A REGULAR AND SYSTEMATIC MANNER; AND~~

~~B. THAT IS CONTINUOUSLY MAINTAINED, OCCUPIED, AND USED BY THE PERSON IN CARRYING ON ITS BUSINESS THROUGH ITS REGULAR EMPLOYEES REGULARLY IN ATTENDANCE.~~

~~(H) "REGULAR PLACE OF BUSINESS" DOES NOT INCLUDE A TEMPORARY OFFICE AT THE SITE OF CONSTRUCTION.~~

~~(B) (1) ANY PERSON DOING BUSINESS WITH A NONRESIDENT CONTRACTOR UNDER A CONTRACT THAT EQUALS OR EXCEEDS \$50,000 OR REASONABLY CAN BE EXPECTED TO EQUAL OR EXCEED \$50,000 SHALL WITHHOLD PAYMENT OF 3% OF THE CONTRACT PRICE UNTIL 30 DAYS AFTER THE NONRESIDENT CONTRACTOR HAS:~~

~~(I) COMPLETED THE CONTRACT;~~

~~(II) REQUESTED IN WRITING FOR THE COMPTROLLER TO ISSUE A TAX CLEARANCE CERTIFICATE; AND~~

~~(III) PROVIDED A RECEIPTED COPY OF THE REQUEST TO THE PERSON REQUIRED TO WITHHOLD THE PAYMENT.~~

~~(2) WITHIN 30 DAYS AFTER RECEIPT OF A WRITTEN REQUEST FOR A TAX CLEARANCE CERTIFICATE, THE COMPTROLLER SHALL FURNISH TO THE NONRESIDENT CONTRACTOR AND TO THE PERSON REQUIRED TO WITHHOLD THE PAYMENT:~~

~~(I) A CERTIFICATE OF NO TAX DUE FROM THE NONRESIDENT CONTRACTOR; OR~~

~~(II) A CERTIFICATE THAT TAXES ARE DUE, INCLUDING THE AMOUNT OF SALES AND USE TAX, INCOME TAX WITHHELD, OR BOTH, DUE FROM THE NONRESIDENT CONTRACTOR INCLUDING ANY INTEREST AND PENALTIES.~~

~~(C) (1) IF THE COMPTROLLER FURNISHES A CERTIFICATE OF NO TAX DUE FROM THE NONRESIDENT CONTRACTOR OR IF THE COMPTROLLER FAILS TO PROVIDE WITHIN 30 DAYS AFTER RECEIPT OF A WRITTEN REQUEST FOR A TAX CLEARANCE CERTIFICATE, TO BOTH THE NONRESIDENT CONTRACTOR AND THE PERSON REQUIRED TO WITHHOLD THE PAYMENT, A CERTIFICATE UNDER SUBSECTION (B)(2)(I) OR (II) OF THIS SECTION, THE PERSON REQUIRED TO WITHHOLD THE PAYMENT MAY PAY THE NONRESIDENT CONTRACTOR THE AMOUNT WITHHELD~~