



Town of Fraser Municipal Use Tax Worksheet

The Town of Fraser imposes a 4% municipal sales tax (in addition to other applicable sales taxes) on purchases made within the town. Additionally, the town ordinance imposes the 4% use tax on goods and materials purchased outside the Town of Fraser for use, storage, or consumption within the town. Proof of tax paid, in the form of invoices and receipts, must be presented to be exempted from the tax at the time of building permit application.

The following formulas are used to determine the amount of use tax to be paid for specified construction types. Alternatively, the applicant may present a detailed project budget and supplementary documentation to indicate building material costs upon which use tax will be due.

Dwelling (wood frame) _____	Sq. Ft. x \$120.08 x .50 x .04 = \$ _____
Unfinished basement _____	Sq. Ft. x \$ 60.04 x .50 x .04 = \$ _____
Garage (wood frame) _____	Sq. Ft. x \$ 31.58 x .50 x .04 = \$ _____
Remodel (wood frame) _____	Sq. Ft. x \$120.08 x .50 x .04 = \$ _____
Deck/Porch _____	Sq. Ft. x \$ 26.80 x .50 x .04 = \$ _____
Re-roof \$ _____	Materials x .04 = \$ _____
Miscellaneous \$ _____	Materials x .04 = \$ _____

Total Use Tax Due \$ _____

Property Owner _____

Street Address _____

Within thirty (30) days of issuance of certificate of occupancy or equivalent documents, the applicant may submit a request for refund of use tax overpayments in accordance with the provisions of the Use Tax Ordinance.

The undersigned hereby affirms that the above information and use tax calculations are accurate and true to the best of their knowledge and that they understand that use tax refund requests must be submitted within thirty (30) days of issuance of certificate of occupancy or equivalent documentation.

Applicant Signature _____ **Date** _____