

## Sales/Use/Indirect:

### Texas: Letter Rulings Address What Constitutes a Marketplace Provider Obligated to Collect and Remit Tax on Transactions

*Letter No. 202410006L*, Tex. Comptroller of Public Accounts (10/7/24); *Letter No. 202410007L*, Tex. Comptroller of Public Accounts (10/10/24). The Tax Policy Division of the Texas Comptroller of Public Accounts (Comptroller) issued two separate letter rulings concluding that the respective taxpayers in each operated as “marketplace providers” under the facts pursuant to Texas law, and thus they were obligated to collect and remit Texas sales and use tax on the taxable transactions at issue. One ruling involved dealers that sold certain extended warranties and service policies on behalf of an equipment manufacturer, and the Comptroller held that under the provided facts, these dealers must collect and remit Texas sales tax on the taxable extended warranties and service policies as marketplace providers. The other ruling involved a software, marketing, and event planning company that worked with restaurants to offer food at client locations, and the Comptroller held that under the provided facts, the company must collect and remit Texas sales tax as a marketplace provider for purposes of its “popup,” “delivery,” and “catering” activities, as well as on sales made through its “POS platform” and mobile application. Under this ruling, most of the service-related fees were taxable under Texas law as either data processing services or sales of tangible personal property. Please contact us with any questions.

**URL:** <https://star.comptroller.texas.gov/view/202410006L?q1=202410006L>

**URL:** <https://star.comptroller.texas.gov/view/202410007L?q1=202410007L>

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