

# Chapter XI

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4. [§349] Methods of Apportioning Income.
5. [§350] Foreign Corporation Income Tax.

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### **E. Sales and Use Taxes.**

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    - (1) [§356] In General.
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    - (2) [§359] Statutory Expansion of Definition.
    - (3) [§360] Labor as Element of Sale.
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- (b) **Statutory Exemptions.**
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- 1. [§388] Exclusive State Power.
- 2. [§389] Rates, Exemptions, and Credits.
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### **G. Taxes on Vehicles and Transportation.**

- 1. [§391] Motor Vehicle Fuel Tax.
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3. [§393] Diesel Fuel Tax.
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**K. [§400] Timber Yield Tax.**

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