

Publication S&U-12, ***Leases and Rentals***, is currently being revised.

See the following Streamlined Sales and Use Tax Notices:

- [Leases and Rentals of Tangible Personal Property](#) (9/05)
- [Summary of Changes in Tax Base for Motor Vehicle Lease Transactions Under the Streamlined Sales and Use Tax Law](#) (10/05)
- [Motor Vehicle Leasing Issues](#) (4/06)
- [Rental of Equipment With an Operator](#) (10/05)