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**MEMORANDUM**

**DATE**: July 7, 2023

**TO**: All holders of Standard Special Provisions

**FROM**: Shawn Yu, Standards and Specifications Unit Manager

**SUBJECT**: New standard special provision: Revision of Section 107 – Applicable Taxes

As of July 7, 2023, this unit has issued the new standard special provision, *Revision of Section of 107 – Applicable Taxes,* with 1 page, and dated July 7, 2023. This standard special provision is to be used on all projects, and that will be advertised on or after August 7, 2023.

This provision revised subsection 107.02 - Permits, Licenses, and Taxes, first paragraph.

For those of you who keep a book of Standard Special Provisions, please include this new standard special provision. For your convenience, this specification and the latest SSP Index are attached in the email. You can also find these in our Construction Specifications web pages: [Standard Special Provisions](https://www.codot.gov/business/designsupport/cdot-construction-specifications/2022-construction-specifications/rev-ssp/rev-sec100-ssp) and the [Recently Issued Special Provisions](https://www.codot.gov/business/designsupport/cdot-construction-specifications/2022-construction-specifications/recently-issued-special-provisions).

If you have any questions or comments, please contact this office.