

**79-1008. Collection of taxes from nonresident contractors; "contractor" defined.** For the purpose of this act, "contractor" includes individuals, partnerships, firms or corporations, or other associations of persons engaged in the business of the construction, alteration, repairing, dismantling or demolition of buildings, roads, bridges, viaducts, sewers, water and gas mains, streets, disposal plants, water filters, tanks and towers, airports, dams, levees and canals, oil and gas wells, water wells, pipe lines, transmission and power lines, and every other type of structure, project, development or improvement coming within the definition of real property and personal property, including such construction, alteration, or repairing of such property to be held either for sale or rental, and further including all subcontractors.

**History:** L. 1957, ch. 515, § 1; L. 1959, ch. 370, § 1; June 30.