Clear Form



## STATE OF GEORGIA DEPARTMENT OF REVENUE SALES AND USE TAX CERTIFICATE OF EXEMPTION GEORGIA PURCHASER OR DEALER EFFECTIVE JULY 1, 2000

			(SUPPLIER) (DATE)
revol	ose i ked i	indica in wri	(ADDRESS) SIGNED HEREBY CERTIFIES that all tangible personal property purchased or leased after this date will be for the ated below, unless otherwise specified on a particular order, and that this certificate shall remain in effect until iting. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax onsumed by the purchaser in any manner other than indicated on this certificate. (Check proper box.)
[	]	1.	Resale, rental or leased only, including but not limited to the purchase for resale of gasoline and other motor fuels.
[	]	2.	Materials for further processing, manufacture or conversion into articles of tangible personal property for resale which we become a component part of the property for sale, or be coated upon or impregnated into the product at any stage of processing, manufacture or conversion and nonreturnable materials used for packaging tangible personal property for shipm or sale. Containers or other packaging materials purchased for reuse are not exempt.
[	]	3.	Machinery used directly in the manufacture of tangible personal property for sale purchased as <u>additional</u> , <u>replacement</u> <u>upgrade</u> machinery to be placed into an existing plant in this State.
[	]	4.	Direct Pay Permit authorized under Regulation 560-12-116. The holder of a Direct Pay Permit must pay the 3% Second Mo Fuel Tax to suppliers on purchases of gasoline.
[	]	5.	For use by Federal Government, State Government, any county, municipality or public school system of this State, wh supported by official purchase orders or for use by Hospital Authorities created by Article 4, Chapter 7, of Title 7, and County City Housing Authorities created by Article 1, Chapter 3 of Title 8. The State of Georgia, counties, municipalities, put schools, Hospital and Housing Authorities of Georgia must pay the 3% Second Motor Fuel Tax to suppliers. A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
[	]	6.	Aircraft, watercraft, motor vehicles and other transportation equipment manufactured or assembled, sold and delivered by manufacturer or assembler for use exclusively outside this State, or delivery of the crafts is for the sole purpose of remov same under its own power when it does not lend itself more reasonably to removal by other means. A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
[	]	7.	Aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles and major components of each, which will be us principally to cross the borders of this State in the service of transporting passengers or cargo by common carriers and by carri who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the Uni States government. Replacement parts installed by carriers in such craft or vehicles which become an integral part of the craft vehicle are likewise exempt. Private and contract carriers are not exempt.
			(TYPE OF BUSINESS ENGAGED IN BY THE PURCHASER) (COMMODITY CODE)

I declare, under penalties of false swearing, that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Georgia.

(PURCHA	ASER'S FIRM NAME)		(CERTIFICATE OF REGISTRATION NO.)
		(ADDRESS)	
By		Title	
(	SIGNATURE)		(OWNER, PARTNER, OFFICIAL)
A supplier is required to have only	one certificate of exemption form on file	e from each purchaser bu	uying tax exempt. The supplier must exercise ordinary care to

A supplier is required to have only one certificate of exemption form on file from each purchaser buying tax exempt. The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. Suppliers failing to exercise such care will be held liable for the sales tax due on such purchases. For example, a supplier cannot accept a Certificate of Registration number bearing a "214" prefix since these are issued to a Contractor which has been deemed to be the consumer and is required to pay the tax at the time of purchase.