

Streamlined Sales Tax Exemption Certificate -- State Survey January 2016	Arkansas	Georgia	Indiana	Iowa	Kansas	Kentucky	Michigan	Minnesota	Nebraska	Nevada	New Jersey	North Carolina	North Dakota	Ohio	Oklahoma	Rhode Island	South Dakota	Tennessee	Utah	Vermont	Washington	West Virginia	Wisconsin	Wyoming
<b>1. Does your state require a purchaser to enter an ID number on the exemption certificate it provides to its vendors to claim an exemption from sales/use tax?</b>																								
Yes	X		X	X	X	X	X	X	X		X	X	X		X	X	X	X	X	X	X(19a)	X	X	X
No		X (2a)								X			X											
<b>2. If an ID number is required, is it required for every exemption or only certain ones?</b>																								
Required for all exemptions			X	X							X					(14a)	X	X(16a)			X(19b)	X		
Only required for certain exemptions	X(1a)	X (2a)			X (4a)	X(5a)	X(6a)	X(7a)	X(8a)			X (11a)	X(12a)		X (13a)				X(17)	X(18)			X(20a)	X(21)
<b>3. If your state requires the use of an ID number, place an "X" next to each of the numbers below that are acceptable in your state:</b>																								
A state-issued business number	X		X	X		X	X	X	X		X		X		X		X		X	X	X (UBI #)	X	X	X
A state-issued exemption number		X	X	X	X	X		X	X			X	X		X	X	X	X (TN)	X	X	X	N/A	X	
A state-issued driver's license number			X	X		X		X			X						X				X	X		
A United States federal ID number			X	X			X	X			X						X		X	X	X	X		
<b>4. Do you allow the purchaser to use its SSTID in lieu of a state issued ID number?</b>																								
SSTID Allowed		X	X	X		X		X	X	X	X		X		X		X		X		X	X	X(20b)	X
SSTID Not Allowed	X				X		X					X				X		X		X				
<b>5. Does your state have any other special requirements to claim an exemption (e.g., provision of a manufacturer's or agricultural form or reseller's certificate)?</b>																								
	Note (1b)	Note (2b)	No	No		Note (5b)	None	Note (7a)	Note (8b)	Note (9a)		Note (11b)	Note (12b)		Note (13b)	Note (14b)	None	Note (16b)	No	N/A	Note (19c)		Note (20c)	N/A
<b>6. Please provide any additional comments that you believe would be useful related to the use of exemption certificates and their requirements in your state.</b>																								
	Note (1c)	Note (2c)		Note (3)	Note (4b)		None	Note (7b)	Note (8c)	Note (9b)	Note (10)	Note (11c)				Note (14c)	Note (15)			None		Note (19c)		

**Notes:**

- 1.a. The Sale for Resale exemption requires an ID number.
- 1.b. Arkansas Commercial Agriculture Machinery and Equipment Exemption Certificate
- 1.c. As to Questions 3 and 4, when we receive an SST registration, we assign a sales tax permit number to that vendor. This is the number used on the exemption certificate.
- 2.a. A sales and use tax number is required for certificate of exemptions presented by dealers making purchases for resale, manufacturers making qualifying purchases, and common carriers making qualifying purchases.
- 2.b. The burden of proving that a sale is not a taxable sale is on the dealer unless the dealer accepts in good faith, from the purchaser, a certificate of exemption or letter of authorization stating that the sale is exempt from tax. O.C.G.A. § 48-8-38  
Agricultural sales tax exemptions require the designation of being a qualified agricultural producer, and issuance of a GATE card by the Georgia Department of Agriculture. O.C.G.A. § 48-8-3.3
- 2.c. Dealers must maintain records to support all purchases and sales for a period of no less than three years. O.C.G.A. § 48-8-53.
- 3. Iowa prefers that a purchaser enter their Iowa sales tax permit number, if available. For more information about Iowa exemptions, see the Iowa Sales Tax Exemption form 31-014, available at [tax.iowa.gov/form-types/sales-and-use-tax.Certificate](http://tax.iowa.gov/form-types/sales-and-use-tax.Certificate).
- 4.a. The ID # is required when the exemption is being claimed by a tax-exempt entity (i.e., an organization that has been granted a sales tax exemption by Kansas legislative enactment). See K.S.A. 2014 Supp. 79-3692.
- 4.b. K.S.A. 2018 Supp. 79-3692 requires that any entity or organization claiming an exemption from sales tax must apply and obtain from the Secretary of Revenue an exempt organization identification number. Once the identification number is received, the exempt entity must enter that state-issued identification number on any exemption certificate presented to any retailer when claiming the sales tax exemption on purchases.
- 5.a. An ID number is required for all exemptions except...."  
51A143 - Purchase Exemption Certificate – Watercraft Industry  
51A150 - Aircraft Exemption Certificate  
51A154 - Certificate of Exemption Out of State Delivery for Aircraft, ATV Mobile Homes, Campers, Boats, Motors or Trailers.  
51A227 - Certificate of Resale (for Schools)
- 5. b. There are some exemptions that require the purchaser to pre-qualify with Kentucky before claiming such as direct pay, pollution control, truck part direct pay and energy direct pay.
- 6.a. A number is only required for exempt purchases for lease or resale.
- 6.b. Revenue Administrative Bulletin 2016-14 provides guidance on sales and use tax exemption claims in Michigan.
- 7.a. Special requirements for:

- a. Direct Pay authorization
  - b. Motor Carrier Direct Pay application
  - c. Sales tax exemption for nonprofit organizations
  - d. Resource recovery facility exemption
- 7.b. Additional information is required when the reason for exemption is one of the following:
- a. Federal government (department is requested)
  - b. Specific government exemption (exemption claimed must be noted)
  - c. Tribal government (name is required)
  - d. Foreign diplomat (number is required)
  - e. Capital Equipment exemption claimed for a construction project that would normally be considered an improvement to real property.
  - f. Other (enter number from back page)
  - g. Percentage exemption
- 8.a. An identification number is required except for sales to wholesalers, manufacturers, governmental entities, and certain use-based exemptions found in Nebraska Sales and Use Tax Regulation 1-012.  
8.b. See Nebraska Sales and Use Tax Regulation 1-013.03B and 1-014.05B for the information required to be provided on resale and exempt sale certificates.  
8.c. See Nebraska Sales and Use Tax Regulation 1-013 and 1-014.
- 9.a. Nevada Agricultural Exemption for Farm Equipment pursuant to NRS 372.281, Resale Certificate, Exemption Letter from the Department  
9.b. Nevada has specific requirements regarding the exemptions provided to religious, charitable and exempt organizations which require a special approval process and the issue of Exemption Letter with a 5 year life.
10. For additional information on exemption certificates, please see S&U-6, Sales Tax Exemption Administration available at <https://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su6.pdf>
- 11.a. NC ID number required for:
- G.S. 105-164.13(4f) Commercial logging machinery
  - G.S. 105-164.13(5) Items for purpose of resale
  - G.S. 105-164.13(8) Sales of ingredient and component parts to a manufacturer
  - G.S. 105-164.13(9) Commercial fisherman exemption
  - G.S. 105-164.13(10) Certain sales to commercial laundries or to pressing and dry cleaning establishments
  - G.S. 105-164.13(23) Certain packaging items
  - G.S. 105-164.13(40) Sales to the Department of Transportation
  - G.S. 105-164.13(43b) Computer software or digital property that becomes a component part of other computer software or digital property that is offered for sale or of a service that is offered for sale
  - G.S. 105-164.13(52) Certain purchases by a State agency
  - G.S. 105-164.13(54)a. Telecommunications service that is a component part of or is integrated into a telecommunications service that is resold
  - G.S. 105-164.13(61b) Tangible personal property, digital property, and services purchased for resale under an exemption certificate in accordance with G.S. 105-164.28 or under a direct pay permit certificate in accordance with G.S. 105-164.27A
  - G.S. 105-164.13(62) An item used to maintain or repair tangible personal property or a motor vehicle pursuant to a service contract if the purchaser is not charged for the item
  - G.S. 105-164.13E Certain exemptions for items purchased by a qualifying farmer or conditional farmer
  - G.S. 105-164.27A(a) Direct Pay Permit Holders (General)
  - G.S. 105-164.27A.(a1) Direct Pay Permit Holders (Direct Mail)
  - G.S. 105-164.27A(a2) Direct Pay Permit Holders (Qualified Jet Engine)
  - G.S. 105-164.27A(a3) Direct Pay Permit Holders (Boat and Aircraft Services)
  - G.S. 105-164.27A(b) Direct Pay Permit Holders (Telecommunications Service)
- 11.b. G.S. 105-164.13(4f) Commercial logger exemption  
G.S. 105-164.13(9) Commercial fisherman exemption  
G.S. 105-164.13(33) TPP purchased solely for export to a foreign country for exclusive use or consumption in that or some other foreign country (Form E-599C)  
G.S. 105-164.13(40) Sales to the Department of Transportation  
G.S. 105-163.13(52) Certain purchases by a State Agency  
G.S. 105-154.13E Certain exemptions for items purchased by a qualifying farmer or conditional farmer  
G.S.1050164.27A(a), (a1), (a2) (a3) and (b) Direct Pay Permit Holders
- 11.c. For a complete list of the general exemptions and exclusions and any special provision for such, go to [http://www.ncleg.gov/EnactedLegislation/Statutes/PDF/ByArticle/Chapter\\_105/Article\\_5.pdf](http://www.ncleg.gov/EnactedLegislation/Statutes/PDF/ByArticle/Chapter_105/Article_5.pdf)
- 12.a. North Dakota law provides an exemption for materials and equipment used in the construction of certain types new or expanding businesses. The qualifying business must apply for the exemption prior to making purchases. The Tax Commissioner's Office grants the exemption in a letter and the letter must be presented to the seller to document the exemption.  
12.b. Residents of an adjoining state that does not impose a sales or use tax qualify for a sales tax exemption when in North Dakota to make a qualifying purchase. No ID number is required, but the purchaser must sign an exemption certificate designed for this purpose.
- 13.a. The following exemptions require an ID number: Resale, Agricultural, Manufacturing, Direct Pay Permit  
13.b. The following require a copy of the exemption card: Manufacturing, Direct Pay Permit, Agricultural
14. a. Yes. Exempt certificates such as listed below must be issued at the time of purchase in order for the sale to be exempted from the tax.  
14.b. An organization must apply for and receive a tax exempt certificate before their purchases would be exempt from tax.
- Resale certificate
  - Exempt organization exemption certificate
  - Farmers exemption certificate
  - Manufacturing exemption certificate
  - Artist exemption certificate
- 14.c. A blanket resale certificate / exempt certificate may be issued on one time basis to a vendor, such certificate would exempt all sales made by that vendor to the taxpayer who issued the certificate.

15. Information regarding exemptions for South Dakota can be found on our website at [http://dor.sd.gov/Taxes/Business\\_Taxes/](http://dor.sd.gov/Taxes/Business_Taxes/)

16.a. A Tennessee ID number is required for all types of entity and use based exemptions claimed that require a certificate except, purchases for resale by out-of-state retailers, and purchases by nonresident non-profits issuing a valid exemption from federal taxation under 26 U.S.C. § 501(c)(3). Tenn. Code Ann. Sections 67-6-409 and 67-6-322(e). Tennessee does accept another state's resale certificate/ID number for purchases made for resale in Tennessee by retailers located in another state that are entitled to purchase such property upon a resale certificate. TENN. COMP. R. & REGS. 1320-5-1-.29(2).

For foreign retailers that are not registered in any state, the foreign retailer may use the Streamlined Certificate and provide documentation from its home country that it is a reseller entitled to purchase such property for resale.

16.b. Information regarding the requirements to qualify for the different types of Tennessee authorizations for sales and use tax entity exemptions and the applications can be found on the Tennessee Department of Revenue's website. (e.g. manufacturing, agriculture, non-profit) [www.tn.gov/revenue/article/forms-sales-and-use-tax](http://www.tn.gov/revenue/article/forms-sales-and-use-tax)

17. An ID number is required for all exemptions except:

- Leasebacks
- Film, television, video
- Medical equipment
- Out-of-state construction materials
- Construction materials purchased for airports
- Agricultural producer
- Textbooks for higher education
- United States Government or Native American tribe
- Heber Valley historic Railroad
- Foreign Diplomat
- Exclusive use out-of-state of vehicle, boat, boat trailer or outboard motor not registered in Utah

18. An ID number is required for all exemptions except Fuel or Electricity (used for residential, agricultural or manufacturing purposes), and Registerable Motor Vehicles Other than Cars and Trucks.

19.a. See RCW 82.04.470; Washington's SST Exemption Certificate.

19.b. Generally, for all exempt sales that require a buyer to present an exemption certificate (or the relevant data elements as allowed under the Streamlined Sales and Use Tax Agreement), the buyer must provide at least one of the acceptable identification numbers noted in #3 below, subject to certain exceptions identified in #5 below.

19.c. The following is a list of special requirements to claim an exemption –

1. Partial exemption for sales of liquefied natural gas to a business operating as a private or common carrier by water in interstate or foreign commerce (Effective July 1, 2015) – RCW 82.08.0261; WAC 458-20-117; 458-20-175
2. Exemption for wholesale sale (resale) – RCW 82.08.130, 82.04.470; 82.32.780; WAC 458-20-102
3. Exemption for certain eligible server equipment (Expires 4/1/2020) – RCW 82.08.986
4. SUT deferral for certain manufacturing & research/development activities in high unemployment counties - RCW 82.60; WAC 458-20-24001
5. SUT deferral for certain eligible investment projects - RCW 82.66 (new thoroughbred race tracks); RCW 82.74 (fruit and vegetable businesses); RCW 82.75 (biotechnology and medical device manufacturing businesses);
6. SUT deferral for construction of a qualified building or buildings in certain eligible community empowerment zones - RCW 82.82

20.a. The following Wisconsin exemptions require an ID number on the exemption certificate:

- Purchases for resale require either the Wisconsin seller's permit number or SSTID (few exceptions – see #5 below)
- Wisconsin organizations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals are required to provide its Certificate of Exempt Status (CES) number.
- Native American Tribal Members are required to provide their Tribe enrollment number.

20.b. The SSTID may only be used when the purchaser is claiming resale on the exemption certificate.

20.c. The following are exempt purchases for resale and do not require an ID number:

- o Wholesaler who sells to others for resale may insert "wholesale only" in the space for the seller's permit number
- o A person who only sells or repairs exempt property, such as to a manufacturer or farmer, may insert "exempt sales only"
- o A nonprofit organization may insert "exempt sales only" if its subsequent sales of taxable products or services are exempt as occasional sales.

21. An ID number is required for all exemptions except: Wholesale for resale