



STATE OF UTAH

UTAH STATE TAX COMMISSION
210 North 1950 West Salt Lake City, Utah 84134

RECEIVED
EMORY UNIVERSITY
ACCOUNTING

01 JUN -8 AM 9:48

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Marc B. Johnson, Commissioner
Rodney G. Marrelli, Executive Director

June 1, 2001

EMORY UNIVERSITY
MARTHA A MCDONALD
1380 S OXFORD RD 305 ADMIN BLDG
ATLANTA GA 30322

RE: Religious/Charitable Sales Tax Exemption Number N20660

Dear Madam:

Based on the information submitted, we have determined that your organization qualifies as a religious or charitable institution and is exempt from sales/use tax on both purchases and sales of tangible personal property and related services, subject to the following qualifications:

- 1) The exemption only applies to purchases and sales for religious, charitable, or other purpose sanctioned by Section 501(c)(3) of the Internal Revenue Code. Individuals affiliated with the organization are not authorized to exempt purchases for their own personal use.
- 2) Purchases and sales pertaining to "unrelated trades or businesses" as defined in 26 U.S.C.A., Section 513 are not exempt and are subject to Utah sales and income tax provisions.
- 3) Sales of food or drink items to the general public are subject to tax unless sold at an isolated or occasional fund raiser, bazaar, etc. Food sales may also be subject to the "restaurant" tax in counties where this tax is imposed.
- 4) Purchases of construction materials as tangible personal property are exempt. Contractors may purchase tax-exempted construction materials on behalf of an exempt organization. Contractors should contact the Tax Commission for additional information.

Please refer to the enclosed general instructions for information on exemption certification, sales tax refund procedure, and record keeping requirements.

If you have any questions, please contact me at (801) 297-7507, 1(800) 662-4335, Ext 7507 or fax (801) 297-7697.

Respectfully,

David Christensen
Customer Service Division

Enclosures



Exemption Certificate

(Sales, Use, Tourism and Motor Vehicle Rental Tax)

Name of business or institution claiming exemption (purchaser) Emory University		Telephone number	
Street address		City	State ZIP Code
Authorized signature <i>Susan P. Clark</i>	Name (please print) Susan P Clark	Title Sr Dir of Tax	
Name of Seller or Supplier:		Date	
Sales Tax License Number:	N20660	<i>Required for all exemptions marked with an asterisk (*)</i>	

The signer of this certificate MUST check the box showing the basis for which the exemption is being claimed.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION
Keep it with your records in case of an audit.

For purchases by government, Native American tribes and public schools, use form TC-721G.

Resale or Re-lease

I certify I am a dealer in tangible personal property or services that are for resale or re-lease. If I use or consume any tangible personal property or services I purchase tax free for resale, or if my sales are of food, beverages, dairy products and similar confections dispensed from vending machines (see Rule R865-19S-74), I will report and pay sales tax directly to the Tax Commission on my next sales and use tax return.

Religious or Charitable Institution

I certify the tangible personal property or services purchased will be used or consumed for essential religious or charitable purposes. **This exemption can only be used on purchases totaling \$1,000 or more, unless the sale is pursuant to a contract between the seller and purchaser.**

Construction Materials Purchased for Religious and Charitable Organizations

I certify the construction materials are purchased on behalf of a religious or charitable organization and that they will be installed or converted into real property owned by the religious or charitable organization.

Name of religious or charitable organization: _____

Name of project: _____

Fuels, Gas, Electricity

I certify all natural gas, electricity, coal, coke, and other fuel purchased will be predominantly used for industrial use.

Machinery and Equipment and Normal Operating Repair or Replacement Parts Used in a Manufacturing Facility, Mining Activity, Web Search Portal or Medical Laboratory

I certify the machinery and equipment, normal operating repair or replacement parts, or materials (except office equipment or office supplies) are for use in a Utah manufacturing facility described in SIC Codes 2000-3999 or a NAICS code within NAICS Sector 31-33; in a qualifying scrap recycling operation; in a co-generation facility placed in service on or after May 1, 2006; in the operation of a Web search portal by a new or expanding business described in NAICS Code 518112; in a medical laboratory described in NAICS Code 621511; or in a business described in NAICS 212, Mining (except Oil and Gas), or NAICS 213113, Support Activities for Coal Mining, NAICS 213114, Support Activities for Metal Mining, or NAICS 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining. For a definition of exempt mining equipment, see Utah Code §59-12-104(14).

Machinery and Equipment and Normal Operating Repair or Replacement Parts Used in an Electronic Payment Service

I certify the machinery and equipment and normal operating repair or replacement parts have an economic life of three years or more and are for use in the operation of an electronic payment service described in NAICS Code 522320.

Machinery or Equipment Used by Payers of Admissions or User Fees

I certify that: (1) the machinery or equipment has an economic life of three or more years and will be used by payers of admissions or user fees (Utah Code §59-12-103(1)(f)); (2) the buyer is in the amusement, gambling or recreation industry (NAICS Subsector 713); and (3) at least 51 percent of the buyer's sales revenue for the previous calendar quarter came from admissions or user fees.

Refinery Machinery, Equipment and Normal Repair or Replacement Parts

I certify the machinery, equipment, normal operating repair parts, catalysts, chemicals, reagents, solutions or supplies are for the use of a refiner who owns, leases, controls or supervises a refinery (see Utah Code §63M-4-701) located in Utah, and beginning on July 1, 2021, annually obtains a valid refiner tax exemption certification from the Office of Energy Development.

Pollution Control Facility

I certify our company has been granted a "Certification of Pollution Control Facilities" as provided for by Utah Code §§19-12-101 - 19-12-305 by either the Air Quality Board or the Water Quality Board. I further certify each item of tangible personal property purchased under this exemption is qualifying.

Municipal Energy

I certify the natural gas or electricity purchased: is for resale; is prohibited from taxation by federal law, the U.S. Constitution, or the Utah Constitution; is for use in compounding or producing taxable energy; is subject to tax under the Motor and Special Fuel Tax Act; is used for a purpose other than as a fuel; is used by an entity exempted by municipal ordinance; or is for use outside a municipality imposing a municipal energy sales and use tax. The normal sales tax exemptions under Utah Code §59-12-104 do not apply to the Municipal Energy Sales and Use Tax.

Service Provider Consumables

I certify the tangible personal property is consumable items purchased by a service provider as described in Utah Code §59-12-103(1)(b), (f), (g), (h), (i) or (j).

* **Commercial Airlines**

I certify the food and beverages purchased are by a commercial airline for in-flight consumption; or, any parts or equipment purchased are for use in aircraft operated by common carriers in interstate or foreign commerce.

* **Commercials, Films, Audio and Video Tapes**

I certify purchases of commercials, films, prerecorded video tapes, prerecorded audio program tapes or records are for sale or distribution to motion picture exhibitors, or commercial television or radio broadcasters. If I subsequently resell items to any other customer, or use or consume any of these items, I will report any tax liability directly to the Tax Commission.

* **Alternative Energy**

I certify the tangible personal property meets the requirements of UC §59-12-104 and is leased or purchased by or for an alternative energy electricity production facility, a waste energy production facility, or a facility that produces fuel from alternative energy.

* **Electrical Cooperatives**

I certify the tangible personal property will be used for the construction, operation, maintenance, repair or replacement of facilities owned by or constructed for a distribution electrical cooperative or a wholesale electrical cooperative as defined in UC §54-2-1.

* **Locomotive Fuel**

I certify this fuel will be used by a railroad in a locomotive engine. Starting Jan. 1, 2021, all locomotive fuel is subject to a 4.85% state tax.

* **Research and Development of Alternative Energy Technology**

I certify the tangible personal property purchased will be used in research and development of alternative energy technology.

* **Life Science Research and Development Facility**

I certify the purchased: (1) machinery, equipment and normal operating repair or replacement parts have an economic life of three or more years for use in performing qualified research in Utah; or (2) construction materials are for use in the construction of a new or expanding life science research and development facility in Utah.

* **Mailing Lists**

I certify the printed mailing lists or electronic databases are used to send printed material that is delivered by U.S. mail or other delivery service to a mass audience where the cost of the printed material is not billed directly to the recipients.

* **Semiconductor Fabricating, Processing or Research and Development Material**

I certify the fabricating, processing, or research and development materials purchased are for use in research or development, manufacturing, or fabricating of semiconductors.

* **Telecommunications Equipment, Machinery or Software**

I certify these purchases or leases of equipment, machinery, or software, by or on behalf of a telephone service provider, have a useful economic life of one or more years and will be used to enable or facilitate telecommunications; to provide 911 service; to maintain or repair telecommunications equipment; to switch or route telecommunications service; or for sending, receiving, or transporting telecommunications service.

* **Aircraft Maintenance, Repair and Overhaul Provider**

I certify these sales are to or by an aircraft maintenance, repair and overhaul provider for the use in the maintenance, repair, overhaul or refurbishment in Utah of a fixed-wing, turbine-powered aircraft that is registered or licensed in a state or country outside Utah.

* **Ski Resort**

I certify the snow-making equipment, ski slope grooming equipment or passenger rope-ways purchased are to be paid directly with funds from the ski resort noted on the front of this form.

* **Qualifying Data Center**

I certify the machinery, equipment or normal operating repair or replacement parts are: (1) used in a qualifying data center as defined in Utah Code §59-12-102; (2) used in the operations of the qualifying data center or in an occupant's operations in the qualifying data center; and (3) have an economic life of one or more years.

Leasebacks

I certify: (1) the leased tangible personal property is part of a sale-leaseback transaction; (2) sales or use tax was paid on the initial purchase; and (3) the leased property will be capitalized and the lease payments will be accounted for as payments made under a financing arrangement.

Film, Television, Radio

I certify purchases, leases or rentals of machinery or equipment will be used by a motion picture or video production company for the production of media for commercial distribution.

Prosthetic Devices

I certify the prosthetic device(s) is prescribed by a licensed physician for human use to replace a missing body part, to prevent or correct a physical deformity, or support a weak body part. This is also exempt if purchased by a hospital or medical facility. (Sales of corrective eyeglasses and contact lenses are taxable.)

Out-of-State Construction Materials

I certify I am taking possession in Utah of tangible personal property that will become part of real property in another state that: (1) does not have sales tax, (2) taxes sales at a lower rate, or (3) does not allow credit for tax paid to Utah. I will report the tax on my next Utah return at a rate equal to the lesser of: (1) the rate in Utah where the property was purchased, or (2) the rate in the state where the tangible personal property is converted to real property if that state allows a credit for tax paid to Utah.

Agricultural Producer

I certify the items will be used primarily and directly for commercial farming and qualify for the sales and use tax exemption. **This exemption does not apply to vehicles required to be registered.**

Tourism/Motor Vehicle Rental

I certify the motor vehicle being leased or rented will be temporarily used to replace a motor vehicle that is being repaired pursuant to a repair or an insurance agreement; the lease will exceed 30 days; the motor vehicle being leased or rented is registered for a gross laden weight of 12,001 pounds or more; or, the motor vehicle is being rented or leased as a personal household goods moving van. This exemption applies only to the tourism tax (up to 7 percent) and the short-term motor vehicle rental tax (Transportation Corridor Funding – 2.5 percent) – not to the state, local, transit, zoo, hospital, highways, county option or resort sales tax.

Textbooks for Higher Education

I certify that textbooks purchased are required for a higher education course, for which I am enrolled at an institution of higher education, and qualify for this exemption. An institution of higher education means: the University of Utah, Utah State University, Utah State University Eastern, Weber State University, Southern Utah University, Snow College, Dixie State University, Utah Valley University, Salt Lake Community College, or the Utah System of Technical Colleges.

* **Direct Mail**

I certify I will report and pay the sales tax for direct mail purchases on my next Utah *Sales and Use Tax Return*.

* Purchaser must provide sales tax license number in the header on page 1.

NOTE TO PURCHASER: You must notify the seller of cancellation, modification, or limitation of the exemption you have claimed.

Questions? Email taxmaster@utah.gov, or call 801-297-2200 or 1-800-662-4335.