



Utah State Tax Commission
Exemption Certificate
 (Sales, Use, Tourism and Motor Vehicle Rental Tax)

TC-721
Rev. 5/07

Name of business or institution claiming exemption (purchaser)		Telephone Number	
Street Address	City	State	ZIP Code
Authorized Signature	Name (please print)	Title	
Name of Seller or Supplier:			Date

The person signing this certificate **MUST** check the applicable box showing the basis for which the exemption is being claimed. Questions should be directed (preferably in writing) to Taxpayer Services, Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134, or by email at taxmaster@utah.gov. Telephone (801) 297-2200, or toll free 1-800-662-4335.

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

Sales tax account numbers with an "H" prefix are not to be used for tax-free purchases for resale or re-lease.

RESALE OR RE-LEASE
Sales Tax Account No. _____
 I certify I am a dealer in tangible personal property or services that is 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 on the proper cost thereof directly to the Tax Commission on my next regular sales and use tax return.

AGRICULTURAL PRODUCER
 I certify the items purchased will be used primarily and directly in a commercial farming operation and qualify for the Utah sales and use tax exemption.

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
Sales Tax Account No. _____
 I certify that 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.

FILM, TELEVISION, VIDEO
 I certify that 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.

POLLUTION CONTROL FACILITY
Sales Tax Account No. _____
 I certify our company has been granted a "Certification of Pollution Control Facilities" as provided for by Utah Code §§19-2-123 through 19-2-127 and as explained in Tax Commission Rule R865-19S-83 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 machinery or equipment for this purpose.

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

MEDICAL EQUIPMENT
 I certify the equipment or device checked below is prescribed by a licensed physician for human use. The prescription must be maintained.

- Durable Medical Equipment primarily used to serve a medical purpose, is not worn in or on the body, and is for home use only. (Sales of spas and saunas are taxable.)
- Mobility Enhancing Equipment primarily used to increase the ability to move from one place to another, is for use in a home or motor vehicle, and is not used by persons with normal mobility.
- Prosthetic Device used to replace a missing portion of the body, to prevent or correct a physical deformity/malfunction or support a weak or deformed portion of the body. (Sales of corrective eyeglasses, contact lenses and dental prostheses are taxable.)
- Disposable Home Medical Equipment or Supplies that cannot withstand repeated use and purchased by, for, or on behalf of a person other than a health care facility, health care provider or office of a health care provider. The equipment and supplies must be eligible for payment under Title XVIII, federal Social Security Act or the state plan for medical assistance under Title XIX, federal Social Security Act.

CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS, RELIGIOUS AND CHARITABLE ORGANIZATIONS, OR PUBLIC TRANSIT DISTRICTS
 I certify the construction materials purchased are on behalf of a public elementary or secondary school, religious or charitable organization, or public transit district. I further certify the purchased construction materials will be installed or converted into real property owned by the school, religious or charitable organization, or public transit district.
 Name of school, religious or charitable organization, or public transit district: _____
 Name of project: _____

ENERGY-RELATED EQUIPMENT
Sales Tax Account No. _____
 I certify the machinery or equipment leased or purchased will be used to create or expand the operations of a renewable energy production facility, a waste energy production facility, or a facility that produces fuel from biomass energy.

FUELS, GAS, ELECTRICITY
Sales Tax Account No. _____
 I certify all natural gas, electricity, coal, coke, and other fuel purchased will be used for industrial use only and not for residential or commercial purposes.

MUNICIPAL ENERGY
Sales Tax Account No. _____

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.

STEEL MILL
Sales Tax Account No. _____

I certify the rolls, rollers, refractory brick, electric motors or other replacement parts will be used in the furnaces, mills or ovens of a steel mill as described in Standard Industrial Code (SIC) 3312.

MAILING LISTS
Sales Tax Account No. _____

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.

MACHINERY AND EQUIPMENT AND NORMAL OPERATING REPAIR OR REPLACEMENT PARTS USED IN A MANUFACTURING FACILITY
Sales Tax Account No. _____

I certify the machinery or equipment or normal operating repair or replacement parts purchased have an economic life of three years or more and are for use in a Utah manufacturing facility described within the SIC Codes of 2000-3999, in a qualifying scrap recycling operation, or in a cogeneration facility placed in service on or after May 1, 2006. Failure to report these purchases on the information line of the manufacturer's sales and use tax return may subject the manufacturer to a penalty equal to the lesser of \$1,000 or 10 percent of the sales and use tax that would have been imposed if the exemption had not applied.

SEMICONDUCTOR FABRICATING, PROCESSING, OR RESEARCH AND DEVELOPMENT MATERIAL
Sales Tax Account No. _____

I certify the fabricating, processing, or research and development materials purchased are for use in research or development, manufacturing, or fabricating of semiconductors. Failure to report these purchases on the information line of the semiconductor manufacturer's sales and use tax return may subject the semiconductor manufacturer to a penalty equal to the lesser of \$1,000 or 10 percent of the sales and use tax that would have been imposed if the exemption had not applied.

RELIGIOUS OR CHARITABLE INSTITUTION
Sales Tax Exemption No. **N** _____

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.**

SKI RESORT
Sales Tax Account No. _____

I certify the snowmaking equipment, ski slope grooming equipment or passenger ropeways purchased are to be paid directly with funds from the ski resort noted on the front of this form.

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.

UNITED STATES GOVERNMENT OR NATIVE AMERICAN TRIBE
I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on the front page of this form and will be used in the exercise of essential governmental or tribal functions. NOTE: Includes sales of tangible personal property to federally chartered credit unions. "Directly" does not include per diem, entity advances, or similar indirect payments.

UTAH STATE AND LOCAL GOVERNMENTS AND PUBLIC ELEMENTARY AND SECONDARY SCHOOLS
Sales Tax Account No. _____

I certify the tangible personal property or services purchased are to be paid directly with funds from the entity noted on the front page of this form and will be used in the exercise of that entity's essential functions. For construction materials, if the purchaser noted on the front of this form is a Utah state or local government, these construction materials will be installed or converted into real property by employees of this government entity. If the purchaser noted on the front of this form is a public elementary or secondary school, these construction materials will be installed or converted into real property owned by this school. "Directly" does not include per diem, entity advances, or similar indirect payments. **CAUTION:** This exemption does not apply to government or educational entities of any other states.

TELECOMMUNICATIONS EQUIPMENT, MACHINERY OR SOFTWARE
Sales Tax Account No. _____

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.

RESEARCH AND DEVELOPMENT OF COAL-TO-LIQUID, OIL SHALE AND TAR SANDS TECHNOLOGY
Sales Tax Account No. _____

I certify the tangible personal property purchased will be used in research and development of coal-to-liquids, oil shale, and tar sands technology.

To be valid this certificate must be filled in completely, including a check mark in the proper box.

A sales tax account number is required only where specifically indicated.

Please sign, date and, if applicable, include your license or exemption number.

NOTE TO SELLER: Keep this certificate on file since it must be available for audit review.

NOTE TO PURCHASER: Keep a copy of this certificate for your records. You are responsible to notify the seller of cancellation, modification, or limitation of the exemption you have claimed.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.

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