



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER OR DEALER

To: _____ (SUPPLIER) _____ (DATE)
_____ (SUPPLIER'S ADDRESS) _____ (CITY) _____ (STATE) _____ (ZIP CODE)

THE UNDERSIGNED DOES HEREBY CERTIFY that all tangible personal property purchased or leased after this date will be for the purpose indicated below and that this certificate shall remain in effect until revoked in writing.

- 1. Purchases or leases of tangible personal property or services for resale. O.C.G.A. § 48-8-30
2. Purchases or leases of tangible personal property or services made by the Federal Government, The American Red Cross, Georgia State Government, any county, municipality, qualifying authority, or public school system of this state. When paid for by warrant on appropriated Government funds. A Georgia Sales and Use tax number is not required for this exemption. O.C.G.A. § 48-8-3(1)(6)(6.1)(6.2)
3. Purchases or leases of tangible personal property or services for RESALE ONLY by a church, qualifying nonprofit child caring institution, nonprofit parent teacher organization or association, nonprofit private school (grades K-12), nonprofit entity raising funds for a public library, member councils of the Boy Scouts of the U.S.A. or Girl Scouts of the U.S.A. THIS EXEMPTION DOES NOT EXTEND TO ANY PURCHASE TO BE USED BY OR DONATED BY THE PURCHASING ENTITY. A Georgia Sales and Use tax number is not required for this exemption. O.C.G.A. § 48-8-3(15)(39)(41)(56)(59)(71)
4. Materials used for packaging tangible personal property for shipment or sale. Such materials must be used solely for packaging and must not be purchased for reuse by the shipper or seller. A Georgia Sales and Use tax number is not required for this exemption. O.C.G.A. § 48-8-3(94)
5. Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this state sold by the manufacturer or assembler for use exclusively outside of this state when possession is taken by the purchaser within this state for the sole purpose of removing the property from this state under its own power due to the fact that the equipment does not lend itself more reasonably to removal by other means. A Georgia Sales and Use tax number is not required for this exemption. O.C.G.A. § 48-8-3(32)
6. The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles, and major components and replacement/repair parts of each, which will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers in interstate or foreign commerce under authority granted by the United States government. Private and contract carriers are not exempt. O.C.G.A. § 48-8-3(33)(A)
7. Purchases or leases of tangible personal property or services made by a federally chartered credit union, credit unions organized under the laws of this state, and credit unions organized under the laws of the United States and domiciled within this state. A Georgia Sales and Use tax number is not required for this exemption. 12 U.S.C.S. 1768; O.C.G.A. § 48-6-97

(Describe Purchaser's Business Activity)

Under penalties of perjury I declare 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.

Business Name: GREENE COUNTY BOARD OF EDUCATION Sales Tax Number: 586-000253

Business Address: 101 E THIRD STREET City: GREENSBORO State: GA Zip Code: 30642

Purchaser's Name: DEAN N. WARE Signature: [Handwritten Signature] Title: CFO

A dealer must secure one properly completed certificate of exemption from each buyer making purchases without payment of the tax. The dealer must maintain a copy of the certificate of exemption presented for audit purposes.

ATTENTION: GEORGIA HOTEL AND MOTEL OPERATORS

On April 2, 1987, Act Number 621 amending Official Code of Georgia Annotated Section 48-13-51 became effective. This Act provides that Georgia State or local government officials or employees traveling on official business should not be charged county or municipal excise tax on lodging. Sales tax is not exempted under the current sales tax law, since the payment of hotel/motel bills by an employee is not considered to be payment made directly by a State agency from appropriated funds. Upon verification of the identity of the State official or employee identified below, Georgia hotel and motel operators are authorized to exempt the individual from any applicable county or municipal lodging excise tax. Sales tax, however, should continue to be charged.

A copy of this certification should be maintained with your tax records to document the individual's status as a state official or employee traveling on official business. If you have any questions, please contact the accounting or fiscal office of the Department or agency employing the individual identified below.

**STATE OF GEORGIA
CERTIFICATE OF EXEMPTION OF LOCAL HOTEL/MOTEL EXCISE TAX**

CERTIFICATION

This is to certify that the lodging obtained on the date(s) identified below was required in the discharge of my official duties for the State and qualifies for exemption of the local hotel/motel excise tax under Official Code of Georgia Annotated Chapter 48-13 (as amended by Act 621, Georgia Laws 1987).

Signature of Official or Employee _____ Date _____

PRINT OR TYPE

Name of Official or Employee _____

Title of Official of Employee _____

Agency Represented _____

Accounting/Fiscal Office Contact _____ Phone No. _____

Date(s) of Lodging _____