University departments must complete the two areas marked with an * before submitting to vendor.

MINNESOTA · REVENUE

ST3

Certificate of Exemption

Purchaser: Complete this certificate and **give it to the seller.** Do not send to the Department of Revenue.

Seller: Keep this certificate as a part of your records. If this certificate is not fully completed, you must charge tax.

Print or type *

Check one

☐ **Single purchase certificate** ☒ **Blanket certificate** (if checked, this certificate continues in force until cancelled by the purchaser)

Name of purchaser's business or organization: University of Louisville

Business address: Service Complex - Belknap Campus

City: Louisville State: KY Zip code: 40292

Purchaser's state tax ID number: n/a State of issue:

If no number, give reason: Exempt - see below

Name of seller from whom you are purchasing, leasing or renting:

Seller's address:

City: State: Zip code:

Describe business/exempt items *

Describe the nature of your business or organization. Include a description of the items normally sold in your business, if applicable.

Higher Education

Describe the items for which you are claiming exemption.

Type of exemption

Circle the exemption reason code. Enter the number or title where applicable.

Code	*Description*
A	**Agricultural or industrial production.**
B	**Direct pay.** Enter DP#_____
C	**Exempt organization.** Enter ES# or type of group Educational
D	**Motor carrier direct pay.** Enter MCDP#_____
E	**Multiple points of use.**
F	**Percentage exemption.** ☐ Advertising *(enter percentage)* ____% ☐ Utilities *(enter percentage)* ____%
G	**Resale.**
H	**Resource recovery facility.** Enter CN#_____
I	**Other.** Enter title _____

Sign here

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY—If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined $100 under Minnesota law for each transaction for which the certificate is used.)

Signature of authorized purchaser	Print name here	Phone	Date
Larry W. Zink	Larry W. Zink	(502) 852-7082	4-13-11

If you have questions, call 651-296-6181. TTY: Call 711 for Minnesota Relay.
Forms and fact sheets are available on our website at www.taxes.state.mn.us.

Stock No. 2100030 (Rev. 12/03)

Exemption reason codes

See the descriptions on pages 3 and 4 for more information about the following exemptions.

A. Agricultural and Industrial production
Materials and supplies used or consumed in agricultural or industrial production of items intended to be sold ultimately at retail. Does not cover machinery, tools (except qualifying detachable tools and special tooling), accessories, furniture and fixtures used to produce a product.

B. Direct pay
Direct-pay number issued by Department of Revenue. Cannot be used for meals, lodging and most services.

C. Exempt organizations
- Charitable (ES# required)
- Chore/homemaking services for elderly and disabled
- Federal government
- Hospitals
- Libraries
- Nursing homes
- Outpatient surgical centers
- Religious and educational (churches, schools, school districts, scouts, youth groups, etc.)
- Senior citizen group (ES# required)

D. Motor carrier direct pay
Motor carrier direct-pay number issued by Department of Revenue.

E. Multiple points of use
Services or electronically delivered computer software that is made available for use in more than one taxing jurisdiction at the same time.

F. Percentage exemptions
- Advertising materials for use outside Minnesota or local taxing area.
- Utilities used in agricultural or industrial production.

G. Resale
Items or services purchased for resale.

H. Resource recovery facility
Issued CN number by Department of Revenue.

I. Other exemptions
- Airflight equipment
- Ambulances
- Aquaculture production equipment
- Automatic fire-safety sprinkler systems
- Biosolids processing equipment
- Bullet-resistant body armor
- Emergency-vehicle accessories
- Emergency-rescue-vehicle repair
- Exempt publications
- Farm machinery
- Firefighter equipment
- Handicapped accessible (building materials)
- Handicapped accessible (vehicle costs)
- Horse materials
- Job opportunity building zones (JOBZ)
- Logging equipment
- Materials for business use in a state where no sales tax applies
- Materials used to provide taxable services
- Medical supplies for a health-care facility
- Packing materials used to ship household goods outside Minnesota
- Poultry feed
- Prizes used for games at fairs or other events lasting fewer than six days
- Repair or replacement parts used in another state/country as part of a maintenance contract
- Ship replacement parts and lubricants
- Ski area items
- State or local government agency from another state
- Taconite production items
- Telecommunications equipment
- Townships (gravel, machinery, and equipment used for road and bridge maintenance)
- TV commercials
- Veteran organizations
- Waste-management containers and compactors
- Wind energy systems

Exemption descriptions

Use Form ST3, Exemption Certificate, *to claim the following exemptions. Fact sheets are available for some of the items as noted. Call our office for details about other exemptions not listed here.*

Agricultural or industrial production. Materials and supplies used or consumed in agricultural or industrial production of items intended to be sold ultimately at retail. Does not cover machinery, tools (except qualifying detachable tools and special tooling), accessories, furniture and fixtures used to produce a product. *Fact Sheet 100, Agricultural Production, or Fact Sheet 145, Industrial Production.*

Direct pay. Allows the buyer to pay sales tax on certain items directly to the state instead of to the seller. Applicants must be registered to collect sales tax in order to qualify and must apply for and receive approval and a DP# from the Department of Revenue. Enter the DP# on Form ST3.

Exempt organizations. Must be a government or nonprofit organization as described below. Cannot be used to buy meals and lodging exempt, except for the federal government.

- **Charitable organizations.** Must be operated exclusively for charitable purposes. You *must* apply for and receive an ES# from the Department of Revenue. Enter the number on Form ST3. (Some nonprofit organizations do not qualify for sales-tax exemption.)
- **Chore/homemaking services** purchased by a local government specifically for elderly and disabled.
- The **federal government** may provide purchaser orders, payment vouchers, work orders or complete Form ST3.
- **Hospitals** owned by a local government or that qualify as charitable under IRC 501(c)(3) can use this certificate without an exemption number or *may* apply for an ES# from the Department of Revenue.
- **Libraries.** Includes public, county law, state agency, and the state and legislative libraries.
- **Nursing homes** owned by a local government or that qualify as charitable under IRC 501 (c)(3) can use Form ST3 without an exemption number or may apply for an ES# from the Department of Revenue.
- **Outpatient surgical centers** that qualify as charitable under IRC 501(c)(3) can use this certificate without an exemption number or *may* apply for an ES# from the Department of Revenue.
- **Religious and educational organizations.** Churches, schools, school districts, scouts, youth groups, etc., operated exclusively for religious or educational purposes can use Form ST3 without an exemption number or may apply for an ES# from the Department of Revenue.
- **Senior citizen groups.** Groups must limit membership to senior citizens age 55 or older, or under 55 but physically disabled. They *must* apply for and receive an ES# from the Department of Revenue and enter it on Form ST3.

Motor carrier direct pay. Allows motor carriers to pay tax directly to the state when they lease mobile transportation equipment or buy certain parts and accessories. Applicants must be registered for sales tax in order to apply. You must apply for, and receive approval and MCDP# from the Department of Revenue. Enter the MCDP# on Form ST3. *Fact Sheet 107, Interstate Motor Carriers.*

Multiple points of use. Taxable services or electronically delivered computer software that is made available for use in more than one taxing jurisdiction at the same time. Purchaser is responsible for apportioning and remitting the tax due to each taxing jurisdiction.

Percentage exemption.

- Percentage exemptions may be claimed for **advertising materials** for use outside Minnesota or local taxing area. Purchaser must enter exempt percentage on Form ST3. *Fact Sheet 133, Advertising – Creative Promotional Services.*
- Exemption applies to percent of **utilities used in agricultural or industrial production.** General space heating and lighting is not included in the exemption. Purchaser must enter exempt percentage on Form ST3. *Fact Sheets 100, Agricultural Production; and 129, Utilities Used in Production.*

Resale. Items or services must be purchased for resale in the normal course of business.

Resource recovery facilities. Applies to equipment used for processing solid or hazardous waste (after collection and before disposal) at a resource recovery facility. You must apply for and receive approval from the Department of Revenue. Enter the CN# on Form ST3.

Other exemptions

Airflight equipment. Must be purchased by an airline company taxed under M.S. 270.071 through 270.079.

Ambulances (leases of vehicles used as ambulances). Must be used by an ambulance service licensed by the EMS Regulatory Board under section 144E.10.

Aquaculture production equipment. Qualifying aquaculture production equipment, and repair or replacement parts used to maintain and repair it. *Fact Sheet 130, Aquaculture Production Equipment.*

Automatic fire-safety sprinkler systems. Fire-safety sprinkler systems and all component parts (including waterline expansions and additions) are exempt when installed in an existing residential dwelling, hotel, motel or lodging house that contains four or more dwelling units.

Biosolids processing equipment. Equipment designed to process, dewater and recycle biosolids for wastewater treatment facilities of political subdivisions and materials incidental to installation of that equipment.

Bullet-resistant body armor. Must be purchased by a licensed peace officer, or a state or local law-enforcement agency.

Emergency rescue vehicle repair and replacement parts. Must be purchased by a government entity and attached to an emergency rescue vehicle. Emergency rescue vehicles are fire trucks, hook and ladder trucks, ambulances and pumper trucks. Marked squad cars and fire-chief cars are not considered rescue vehicles. *Fact Sheet 135, Fire Fighting, Police and Emergency Equipment.*

Emergency vehicle accessory items used to initially equip marked police cars, fire trucks, hook and ladder trucks, pumper trucks and ambulances. *Fact Sheet 135, Fire Fighting, Police and Emergency Equipment.*

Continued

Exemption descriptions (continued)

Exempt publications. Materials and supplies used or consumed in the production of newspapers and publications issued at average intervals of three months or less. Includes publications issued on CD-ROM, audio tape, etc.

Farm machinery. Qualifying farm machinery, and repair or replacement parts (except tires) used to maintain and repair it. *Fact Sheet 106, Farm Machinery*

Firefighter equipment. Personal protective equipment used to provide fire protection when purchased or authorized by an organized fire department, fire protection district or fire company that provides fire protection to the state or a political subdivision. *Fact Sheet 135, Fire Fighting, Police and Emergency Equipment.*

Handicapped accessible (residential building materials). Building materials and equipment purchased by nonprofit organizations if the materials are used in an existing residential structure to make it handicapped accessible, and the homeowner would have qualified for a refund of tax paid on the materials under M.S. 297A.71, subd. 11 or subd. 22. Nonprofit organizations include those entities organized and operated exclusively for charitable, religious, educational or civic purposes; and veteran groups exempt from federal taxation under IRC 501 (c)(19).

Handicapped accessible (vehicle costs). Conversion costs to make vehicles handicapped accessible. Covers parts, accessories and labor.

Horse materials. Covers consumable items such as feed, medications, bandages and antiseptics purchased for horses. Does not cover machinery, tools, appliances, furniture and fixtures.

Job opportunity building zones (JOBZ). Applies to all goods and taxable services purchased by a qualified business and primarily used in the zone. Also includes purchases by a qualified business or a contractor of construction materials and supplies to construct improvements to real property if the property is used by a qualified business in the zone.

Logging equipment. Qualifying logging equipment, and repair or replacement parts (except tires) used to maintain and repair it. *Fact Sheet 108, Logging Equipment.*

Materials for business use outside Minnesota in a state: where no sales tax applies to such items; or for use as part of a maintenance contract. This exemption applies only if the items would not be taxable if purchased in the other state (e.g., a state that does not have sales tax).

Materials used to provide taxable services. Materials must be used or consumed directly in providing services taxable under M.S. 297A.61, subd. 3.

Medical supplies for a health-care facility. Purchases by a licensed health care facility, outpatient surgical center or licensed health-care professional of medical supplies used directly on a patient or resident to provide medical treatment. The exemption does not apply to equipment, lab or radiological supplies, etc. *Fact Sheet 117, Health Products.*

Packing materials. Packing materials used to pack and ship household goods to destinations outside Minnesota.

Poultry feed. The poultry must be for human consumption.

Prizes. Items given to players as prizes in games of skill or chance at events such as community festivals, fairs and carnivals lasting fewer than six days.

Repair or replacement parts used in another state or country as part of a maintenance contract. This does not apply to equipment or tools used in a repair business.

Ship repair or replacement parts and lubricants. Repair or replacement parts and lubricants for ships and vessels engaged principally in interstate or foreign commerce.

Ski areas. Items used or consumed primarily and directly for tramways at ski areas, or in snowmaking and snow-grooming operations at ski hills, ski slopes or ski trails. Includes machinery, equipment, water additives and electricity used in the production and maintenance of machine-made snow.

State or local government agency from another state. Sales made to other states and local government agencies are exempt if the item would not be taxed in the home state. (Does *not* apply to sales of meals and lodging.)

Taconite production items. Mill liners, grinding rods and grinding balls used in taconite production if purchased by a company taxed under the in-lieu provisions of M.S. 298 if they are substantially consumed in the production of taconite.

Telecommunications equipment used directly by a telecommunications service provider primarily to provide telecommunications services for sale at retail. *Fact Sheet 119, Telecommunication Services.*

Townships (gravel, machinery, and equipment used for road and bridge maintenance). Purchases by a town of gravel, machinery, equipment and accessories used exclusively for road and bridge maintenance.

TV commercials. Covers TV commercials and tangible personal property primarily used or consumed in preproduction, production or postproduction of a TV commercial. Includes *rental* equipment for preproduction and production activities only. (Equipment *purchased* for use in any of these activities is taxable.) *Fact Sheet 163, TV Commercials.*

Veteran organizations. Applies to purchases by veteran organizations and their auxiliaries if they are organized in Minnesota and exempt from federal income tax under IRC 501(c)19 of the IRC; and the items are for charitable, civic, educational or nonprofit use (e.g., flags, equipment for youth sports teams, materials to make poppies given for donations).

Waste-management containers and compactors purchased by a waste-management service provider to use in providing waste-management services that are subject to solid-waste management tax.

Wind energy systems. Wind energy conversion systems and materials used to construct, install, repair or replace them.