STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER OR DEALER
EFFECTIVE JULY 1, 2000

To: ____________________________  (SUPPLIER)

(ADDRESS)  

The undersigned hereby certifies that all tangible personal property purchased or leased after this date will be for the purpose indicated below, unless otherwise specified on a particular order, and that this certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than indicated on this certificate. (Check proper box.)

[ ] 1. Resale, rental or leased only, including but not limited to the purchase for resale of gasoline and other motor fuels.

[ ] 2. Materials for further processing, manufacture or conversion into articles of tangible personal property for resale which will become a component part of the property for sale, or be coated upon or impregnated into the product at any stage of its processing, manufacture or conversion and nonreturnable materials used for packaging tangible personal property for shipment or sale. Containers or other packaging materials purchased for reuse are not exempt.

[ ] 3. Machinery used directly in the manufacture of tangible personal property for sale purchased as additional, replacement or upgrade machinery to be placed into an existing plant in this State.

[ ] 4. Direct Pay Permit authorized under Regulation 560-12-1-16. The holder of a Direct Pay Permit must pay the 3% Second Motor Fuel Tax to suppliers on purchases of gasoline.

[ ] 5. For use by Federal Government, State Government, any county, municipality or public school system of this State, when supported by official purchase orders or for use by Hospital Authorities created by Article 4, Chapter 7, of Title 7, and County or City Housing Authorities created by Article 1, Chapter 3 of Title 8. The State of Georgia, counties, municipalities, public schools, Hospital and Housing Authorities of Georgia must pay the 3% Second Motor Fuel Tax to suppliers. 

A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.

[ ] 6. Aircraft, watercraft, motor vehicles and other transportation equipment manufactured or assembled, sold and delivered by the manufacturer or assembler for use exclusively outside this State, or delivery of the crafts is for the sole purpose of removing same under its own power when it does not lend itself more reasonably to removal by other means.

A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.

[ ] 7. Aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles and major components 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 and by carriers who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the United States government. Replacement parts installed by carriers in such craft or vehicles which become an integral part of the craft or vehicle are likewise exempt. Private and contract carriers are not exempt.

EDUCATION/UNIVERSITY

(TYPE OF BUSINESS ENGAGED IN BY THE PURCHASER)  

(COMMODITY CODE)

I declare, under penalties of false swearing, 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.

GEORGIA STATE UNIVERSITY  

(PURCHASER'S FIRM NAME)  

56700047K  

(CERTIFICATE OF REGISTRATION NO.)

P.O. BOX 4016 ATLANTA, GA 30302-4016  

(ADDRESS)

By ____________________________  

(SIGNATURE)

Title DIRECTOR, BUSINESS SERVICES  

(OWNER, PARTNER, OFFICIAL)

A supplier is required to have only one certificate of exemption form on file from each purchaser buying tax exempt. The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. Suppliers failing to exercise such care will be held liable for the sales tax due on such purchases. For example, a supplier cannot accept a Certificate of Registration number bearing a “214” prefix since these are issued to a Contractor which has been deemed to be the consumer and is required to pay the tax at the time of purchase.
State of Georgia
Exemption of the Local Hotel/Motel Excise Tax

Georgia Hotel & Motel Operation

On April 2, 1987, Act No. 621 amending Official Code of Georgia (OCGA) 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 sale 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 notification 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 Office of Disbursements or department employing the individual identified on this form.

Certification – This is to certify that the lodging obtained on the date(s) identified to the side 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 (OCGA) Annotated Chapter 48-13. (Amended by Act No. 621)

Name of Georgia State University Employee (please print)

_________________________

Signature

_________________________

Date

Agency Reporting:

Financial Operations – Office of Disbursement Contact:
Jean Pearson, Director of Disbursements
Phone: (404) 413-3044

Date(s) of Lodging: