



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

**TC-721**  
 Rev. 1/09

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. 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.

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

**RESALE OR RE-LEASE**  
**Sales Tax License 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 directly to the Tax Commission on my next sales and use tax return.

**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.

**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 License 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 License 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.

**MEDICAL EQUIPMENT**  
 I certify the equipment or device checked below is prescribed by a licensed physician for human use.

- 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 improve movement, 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 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.)
- 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.

**OUT-OF-STATE CONSTRUCTION MATERIALS**  
 I certify this tangible personal property will be shipped out of state and will become part of real property located in a state that does not have a sales tax or allow credit for tax paid to Utah.

**CONSTRUCTION MATERIALS PURCHASED FOR AIRPORTS**  
 I certify the construction materials are for a new airport owned or operated by a city in Davis, Utah, Washington or Weber County. I further certify the construction materials will be installed or converted into real property owned by and located at the airport.

**CONSTRUCTION MATERIALS PURCHASED FOR RELIGIOUS AND CHARITABLE ORGANIZATIONS**  
 I certify the construction materials purchased are on behalf of a religious or charitable organization. I further certify the purchased construction materials will be installed or converted into real property owned by the religious or charitable organization.  
 Name of religious or charitable organization: \_\_\_\_\_

**Sales Tax Exemption No.** \_\_\_\_\_  
 Name of project: \_\_\_\_\_

**DIRECT MAIL**  
**Sales Tax License No.** \_\_\_\_\_  
 I certify I will report and pay the sales tax for direct mail purchases on my next Utah *Sales and Use Tax Return*.

**ENERGY-RELATED EQUIPMENT**

**Sales Tax License 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 License 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 License 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 License 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 Classification (SIC) 3312.

**RESEARCH AND DEVELOPMENT OF COAL-TO-LIQUID, OIL SHALE AND TAR SANDS TECHNOLOGY**

**Sales Tax License 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.

**MAILING LISTS**

**Sales Tax License 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.

**SEMICONDUCTOR FABRICATING, PROCESSING, OR RESEARCH AND DEVELOPMENT MATERIAL**

**Sales Tax License 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.

**LOCOMOTIVE FUEL**

I certify this fuel will be used by a railroad in a locomotive engine.

**MACHINERY AND EQUIPMENT AND NORMAL OPERATING REPAIR OR REPLACEMENT PARTS USED IN A MANUFACTURING FACILITY OR MINING ACTIVITY**

**Sales Tax License No.** \_\_\_\_\_

I certify the machinery and equipment and 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, or in an establishment 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. **The mining exemption also includes equipment used in research and development.** Failure to report these purchases on the information line of the sales and use tax return may subject the filer 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.** \_\_\_\_\_

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 License No.** \_\_\_\_\_

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.

**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.

**TELECOMMUNICATIONS EQUIPMENT, MACHINERY OR SOFTWARE**

**Sales Tax License 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.

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

**A sales tax license number is required only where 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 must 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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