

# Certificate of Exemption

ST-3

**Purchaser:** Complete this certificate and give it to the seller. Be sure to fill in the exemption code.

**Seller:** Keep this certificate as a part of your records. Incomplete certificates cannot be accepted in good faith.

<b>Print or type</b>	Name of purchaser's business			MN tax ID number (if no number, state reason)			Exemption code (see below)		
	Business address			City	State	Zip code	<b>Check one:</b> <input type="checkbox"/> Single purchase certificate <input type="checkbox"/> Blanket certificate* * If blanket certificate is checked, this certificate continues in force until cancelled by the purchaser.		
	Name of seller from whom you are purchasing, leasing, or renting merchandise								
	Address			City	State	Zip code			

<b>Describe your business and merchandise purchased</b>	Describe the nature of your business or organization. Include a description of the merchandise normally sold in your business, if applicable.								
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Describe the merchandise for which you are claiming exemption.									
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<b>Sign here</b>	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 merchandise 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			Title		Date

**If you have questions, call the MN Department of Revenue at (651) 296-6181 or 1-800-657-3777.**  
 TTY users may call the department through the Minnesota Relay Service at 1-800-627-3529.

**Exemption Codes** Fill in any applicable exemption codes above. More codes are on the back.

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| <p><b>CODE</b></p> <p><b>1 Educational and religious organizations</b> — Must be operated exclusively for educational or religious purposes.</p> <p><b>2 Federal government agencies and school districts</b> including optional/special function schools accredited by the North Central Association of Colleges and Schools. Most state and local governments cannot use this form and must pay sales tax.</p> <p><b>3 Hospitals and nursing homes</b> — Must be owned and operated by a local government to qualify.</p> <p><b>4 Libraries</b> — Applies to purchases by public libraries, public library systems, multicounty, multitype library systems, county law libraries, the state library, state-agency libraries and the legislative reference library.</p> <p><b>5 Chore and homemaking services for elderly and disabled</b> — Services must be purchased by a local government specifically for elderly and disabled individuals.</p> | <p><b>CODE</b></p> <p><b>6 Agricultural or industrial production materials</b> — 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.</p> <p><b>7 Advertising materials for use outside Minnesota</b> — Advertising materials purchased and stored in Minnesota for use outside Minnesota. Fill in the percentage of materials that will be shipped outside Minnesota. ____%</p> <p><b>7a Advertising materials for use outside a city or county with a local sales tax</b> (did not apply to St. Paul until Jan. 1, 2000) — Fill in the percentage of materials that will be used in Minnesota but outside an area that imposes local tax. ____%</p> <p><b>8 Farm and logging equipment parts</b> — Repair or replacement parts, except tires, used to maintain and repair qualifying farm machinery or logging equipment.</p> |
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- 9 Automatic fire safety sprinkler systems** — Fire safety sprinkler systems and all component parts (including water line expansions and additions) are exempt when installed in an existing residential dwelling, hotel, motel or lodging house that contains four or more dwelling units.
- 10 Bulletproof vests** — Must be purchased by a licensed peace officer or a state or local law enforcement agency.
- 11 Repair and replacement parts for emergency rescue vehicles** — 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.
- 12 Conversion costs to make vehicles handicapped accessible** — Covers parts, accessories and labor to make a vehicle handicapped accessible.
- 13 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.
- 14 Packing materials** — Packing materials used to pack and ship household goods to destinations outside Minnesota.
- 15 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.
- 16 Airflight equipment** — Must be purchased by an airline company taxed under M.S. 270.071 through 270.079.
- 17 Leases of vehicles used as ambulances** — Must be used by an ambulance service licensed by the Minnesota Department of Health.
- 18 Replacement parts and lubricants for ships** — Repair or replacement parts and lubricants for ships and vessels engaged principally in interstate or foreign commerce.
- 19 Wind energy systems** — Wind energy conversion systems and materials used to construct, install, repair or replace them.
- 20 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. Includes materials purchased from July 1, 1998, through June 30, 2001, that are used to construct buildings to house qualifying processing equipment.
- 21 Horse materials** — Covers consumable items such as feed, medications, bandages and antiseptics purchased for horses. This exemption does not cover machinery, tools, appliances, furniture and fixtures.
- 22 Accessory items and parts for police cars, fire trucks, ambulances and other emergency vehicles** — Accessory items used to initially equip marked police

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- cars, fire trucks and ambulances; and repair and replacement parts for fire trucks, ambulances, and other emergency and rescue vehicles. Does not apply to repair and replacement parts for marked police vehicles.
- 23 Firefighters' 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.
- 24 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.
- 25 Medical supplies** — Purchases by a licensed health care facility 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.
- 26 Materials used to provide taxable services** — Materials must be used or consumed in providing services taxable under M.S. 297A.01, subd. 3(i).
- 27 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.
- 28 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.
- 29 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.)
- 30 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 and water additives and electricity used in the production and maintenance of machine-made snow.
- 31 Feed for poultry** — The poultry must be for human consumption.
- 32 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.25, subd. 20 (construction or remodeling of disabled veteran's residence) or subd. 43 (chair lifts, ramps, elevators authorized by a physician). Nonprofit organizations include those entities organized and operated exclusively for charitable, religious, educational, or civic purposes; and veterans' groups exempt from federal taxation under IRC 501 (c)(19).