DEPARTMENT OF REVENUE

ST3

Certificate of Exemption

Purchaser: Complete this certificate and **give it to the seller**.
Seller: If this certificate is not completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked. This certificate remains in force as long as the purchaser continues making purchases or until otherwise cancelled by the purchaser.

☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

☐ If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name _____ Project description _____

Name of Purchaser

Business Address | City | State | ZIP code

Purchaser's Tax ID Number | State of Issue

If no tax ID number, Enter one of the following: | FEIN | Driver's license number/State issued ID number | State of Issue | Number

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

Seller's Address: 2550 NW Nicolai Street, | City: PORTLAND | State: OR | ZIP code: 97210

Type of Business

- ☐ 01 Accommodation and food services
- ☐ 02 Agricultural, forestry, fishing, hunting
- ☐ 03 Construction
- ☐ 04 Finance and insurance
- ☐ 05 Information, publishing and communications
- ☐ 06 Manufacturing
- ☐ 07 Mining
- ☐ 08 Real estate
- ☐ 09 Rental and leasing
- ☐ 10 Retail trade
- ☐ 11 Transportation and warehousing
- ☐ 12 Utilities
- ☐ 13 Wholesale trade
- ☐ 14 Business services
- ☐ 15 Professional services
- ☐ 16 Education and health-care services
- ☐ 17 Nonprofit organization
- ☐ 18 Government
- ☐ 19 Not a business (explain) _____
- ☐ 20 Other (explain) _____

Reason for Exemption

- ☐ A Federal government (department) _____
- ☐ B Specific government exemption (from list on back) _____
- ☐ C Tribal government (name) _____
- ☐ D Foreign diplomat # _____
- ☐ E Charitable organization # _____
- ☐ F Educational organization # _____
- ☐ G Religious organization # _____
- ☐ H Resale
- ☐ I Qualifying capital equipment (see instructions when equipment claimed is part of a construction project)
- ☐ J Agricultural production
- ☐ K Industrial production/manufacturing
- ☐ L Direct pay authorization
- ☐ M Multiple points of use (services, digital goods, or computer software delivered electronically)
- ☐ N Direct mail
- ☐ O Other (enter number from back page) _____
- ☐ P Percentage exemption
  - ☐ Advertising (enter percentage) _____%
  - ☐ Utilities (enter percentage) _____%
  - ☐ Electricity (enter percentage) _____%

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 | Title | Date

Forms, fact sheets, and industry guides are available on our website at www.revenue.state.mn.us

Exemption descriptions

See the Form ST3 instructions and exemption descriptions for more information about the following exemptions.

Purchasers are responsible for knowing if they qualify to claim exemption from tax and will be held liable for any use tax, interest and possible penalties due if the items purchased are not eligible for exemption.

A. Federal government
Fill in department.

B. Specific government exemption
- Ambulance services
- Biosolids processing equipment
- Bullet-resistant body armor
- Chore/homemaking services
- Correctional facility meals or drinks
- Emergency rescue vehicle repair and replacement parts
- Emergency vehicle accessory items
- Firefighter equipment
- Hospitals
- Libraries
- Local governments
- Metropolitan Council
- Nursing homes
- Petroleum products used by government
- Regionwide public safety radio communication system
- Solid waste disposal facility
- State or local government agency from another state
- Transit program vehicles
- Water used directly in providing fire protection

C. Tribal government
Fill in the name of the Tribe.

D. Foreign diplomat
Fill in the number issued to the foreign diplomat.

E. Charitable organization
Organizations that operate exclusively for charitable purposes.

F. Educational organization
Schools, school districts, scouts, youth groups, etc.

G. Religious organization
Churches and other religious organizations.

H. Resale
Items or services purchased for resale. **Liquor retailers cannot sell alcoholic beverages exempt for resale. M.S.340A.505**

I. Qualifying capital equipment
Machinery and equipment purchased or leased primarily for manufacturing, fabricating, mining, or refining tangible personal property to be sold ultimately at retail if the machinery and equipment are essential to the integrated production process.

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

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

L. Direct pay
Direct pay authorization issued by the Department of Revenue. Cannot be used for meals, lodging and most services. The State of Minnesota (all state agencies) has direct pay authorization.

M. Multiple points of use
Services, digital goods, or electronically delivered computer software concurrently available for use in more than one taxing jurisdiction at the time of purchase.

N. Direct mail services

O. Other exemptions
1. Aggregate delivered by a third party hauler to be used in road construction
2. Airflight equipment
3. Ambulances
4. Aquaculture production equipment
5. Automatic fire-safety sprinkler systems
6. Coin-operated entertainment and amusement devices
7. Construction exemption for special projects under M.S. 297A.71
8. Exempt publications
9. Farm machinery
10. Handicapped accessible (building materials)
11. Handicapped accessible (vehicle costs)
12. Horse materials
13. Hospitals and outpatient surgical centers
14. Instructional materials for post-secondary school students
15. Instrumentalities of each and all the states
16. Job opportunity building zones (JOBZ)
17. Logging equipment
18. Materials used for business in a state where no sales tax applies
19. Materials used to provide taxable services
20. Medical supplies for a health-care facility
21. Motor carrier direct pay (MCDP) authorization
22. Nonprofit snowmobile clubs
23. Nursing homes and boarding care homes
24. Packing materials used to ship household goods outside Minnesota
25. Poultry feed
26. Prizes used for games at fairs or other events lasting fewer than six days
27. Purchasing agent agreement with exempt organization
28. Repair or replacement parts used in another state/country as part of a maintenance contract
29. Resource recovery facility authorization
30. Senior citizen group (exempt status authorization required)
31. Ship replacement parts and lubricants
32. Ski area items
33. Solar energy systems
34. Taconite production items
35. Telecommunications, cable television and direct satellite equipment
36. Textbooks
37. Tribal government construction contract
38. TV commercials
39. Veteran organizations
40. Waste-management containers and compactors
41. Wind energy conversion systems and materials used to construct, install, repair or replace them.
42. Preexisting construction contracts and bids.
43. Lump-sum construction contracts — temporary exemption for new local tax on building materials

P. Percentage exemptions
- Advertising materials for use outside Minnesota or local taxing area.
- Utilities used in agricultural or industrial production.
- Electricity used in the operation of qualified data centers.

Certificate of Exemption

Form ST3 instructions and exemption descriptions

Forms, fact sheets, and industry guides are available on our website at **www.revenue.state.mn.us**.

Purchasers

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

You must include your Minnesota tax identification number if you have one.

Warning to purchaser: Purchasers are responsible for knowing if they qualify to claim exemption from tax and will be held liable for any use tax, interest and possible penalties due if the items purchased are not eligible for exemption.

Sellers

Keep this certificate as part of your records. Accepting a completed exemption certificate relieves you from collecting the tax. If this certificate is not completed, you must charge sales tax. You may be required to provide this exemption certificate (or the data elements required on the form) to the state to verify this exemption.

Exemption descriptions

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

A. **Federal government**. The seller must obtain a purchase order, payment voucher, work order, a completed Form ST3 or similar documentation to show the purchase was from the federal government.

B. Specific government exemptions. Fill in the title from the list below. For more information, see *Fact Sheet 142, Sales to Governments,* and/or *Fact Sheet 135, Fire Fighting, Police and Emergency Equipment.* Also *Government - Local Governments Industry Guide* and *Fact Sheet 139, Libraries.*

- Ambulance services
- Biosolids processing equipment
- Bullet-resistant body armor
- Chore/homemaking services
- Correctional facility meals or drinks
- Emergency rescue vehicle repair and replacement parts
- Emergency vehicle accessory items
- Firefighter equipment
- Hospitals
- Libraries
- Local Governments
- Metropolitan Council
- Nursing homes
- Petroleum products used by government
- Regionwide public safety radio communication system
- Solid waste disposal facility
- State or local government agency from another state
- Transit program vehicles
- Water used directly in providing fire protection

C. Tribal government. All sales to tribal governments are exempt.

D. Foreign diplomat. Sales tax exemption cards are issued to some foreign diplomats and consular officials stationed in this country. Fill in the number issued to the foreign diplomat.

E. Charitable organizations. Must be operated exclusively for charitable purposes. You must apply for and receive exempt status authorization from the Department of Revenue. (Some nonprofit organizations do not qualify for sales tax exemption.)

F. Educational organizations. Schools and school districts operated exclusively for educational purposes must use Form ST3 on qualifying purchases. Nonprofit professional and trade schools, scouts, youth groups, and youth athletic and recreational programs, such as Little League, etc., operated exclusively for educational purposes must apply for exempt status authorization from the Department of Revenue and use Form ST3 on qualifying purchases.

G. Religious organizations. Churches and other religious organizations operated exclusively for religious purposes can use Form ST3 without exempt status authorization or may apply for exempt status authorization from the Department of Revenue.

H. Resale. Items or services must be purchased for resale in the normal course of business. You may not use this exemption if the vendor is restricted by federal or state law from selling certain products for resale. Liquor retailers cannot sell alcoholic beverages exempt for resale. *M.S.340A.505*

I. Qualifying capital equipment. Machinery and equipment purchased or leased primarily for manufacturing, fabricating, mining, or refining tangible personal property to be sold ultimately at retail if the machinery and equipment are essential to the integrated production process.

Additional information needs to be provided when the CE exemption is claimed for a construction project that would normally be considered an improvement to real property. The purchaser must provide documentation to the contractor to identify the exempt portion of the project.

Fact Sheet 103, Capital Equipment.
Fact Sheet 128, Contractors

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

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

L. 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 direct pay authorization from the Department of Revenue. The State of Minnesota (all state agencies) has direct pay authorization. This means state agencies pay sales tax directly to the Department of Revenue, rather than to the seller. Direct pay authorization may not be used for meals and drinks; lodging or related lodging services; admissions to places of amusement or athletic events, or use of amusement devices; motor vehicles; certain services; or memberships to sports and athletic facilities. If you sell any of the excluded items, you should charge sales tax.

Continued

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

N. Direct mail. Allows the buyer to pay sales tax on direct mail directly to the state instead of to the seller. Direct mail is printed material that meets the three following criteria:

- it is delivered or distributed by U.S. Mail or other delivery service;
- it is sent to a mass audience or to addresses on a mailing list provided by the purchaser or at the direction of the purchaser; and
- the cost of the items is not billed directly to recipients.

O. Other exemptions

1. **Aggregate delivered by a third party hauler to be used in road construction.** Beginning July 1, 2008, charges for delivery of aggregate materials *by third party haulers* are exempt if the aggregate will be used in road construction.
2. **Airflight equipment.** The aircraft must be operated under Federal Aviation Regulations, parts 91 and 135.
3. **Ambulance services** — privately owned (leases of vehicles used as an ambulance or equipped and intended for emergency response). Must be used by an ambulance service licensed by the EMS Regulatory Board under section 144E.10. *Fact Sheet 135, Fire Fighting, Police, and Emergency Equipment.*
4. **Aquaculture production equipment.** Qualifying aquaculture production equipment, and repair or replacement parts used to maintain and repair it. *Fact Sheet 130, Aquaculture Production Equipment.*
5. **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.
6. **Coin-operated entertainment and amusement devices** are exempt when purchased by retailers who (1) sell admission to places of amusement, or (2) make available amusement devices.
7. **Construction exemption for special projects under M.S. 297A.71.** Certain purchases for the construction of a specific project or facility are exempt under M.S. 297A.71, such as waste recovery facilities. This exemption does not apply to projects for which you must pay sales or use tax on qualifying purchases and then apply for a refund.
8. **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.
9. **Farm machinery.** Qualifying farm machinery, and repair or replacement parts (except tires) used to maintain and repair it. *Fact Sheet 106, Farm Machinery.*
10. **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).
11. **Handicapped accessible (vehicle costs).** Conversion costs to make vehicles handicapped accessible. Covers parts, accessories and labor.
12. **Horse materials.** Covers consumable items such as feed, medications, bandages and antiseptics purchased for horses. Does not cover machinery, tools, appliances, furniture and fixtures. *Fact Sheet 144, Veterinary Practice.*
13. **Hospitals and outpatient surgical centers.** Sales to a hospital and outpatient surgical center are exempt if the items purchased are used in providing hospital or outpatient surgical services. *(M.S. 297A.70, subd. 7)*
14. **Instructional materials** required for study courses by college or private career school students *(M.S. 297A.67, subd. 13a)*
15. **Instrumentalities of each and all the states** are exempt from sales tax during their annual meeting on the following items: prepared food, soft drinks, candy, and alcoholic beverages. Effective July 1, 2014 - December 31, 2014.
16. **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 within the zone. **Note:** This exemption ended for most businesses on December 31, 2015. *JOBZ Fact Sheet.*
17. **Logging equipment.** Qualifying logging equipment, and repair or replacement parts (except tires) used to maintain and repair it. *Fact Sheet 108, Logging Equipment.*
18. **Materials used for business 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).
19. **Materials used to provide certain taxable services.** Materials must be used or consumed directly in providing services taxable under M.S. 297A.61, subd. 3(g)(6).
20. **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 172, Health Care Facilities.*

Continued

21. **Motor carrier direct pay (MCDP).** 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 MCDP authorization from the Department of Revenue. *Motor Vehicle Industry Guide.*
22. **Nonprofit snowmobile clubs.** Certain machinery and equipment is exempt when used primarily to groom state (or grant-in-aid) trails. Prior certification from DNR must be received.
23. **Nursing homes and bonding care homes.** Beginning July 1, 2013, sales to nursing homes and boarding care homes are exempt. Nursing homes must be licensed by the state. Boarding care homes must be certified as a nursing facility.
24. **Packing materials.** Packing materials used to pack and ship household goods to destinations outside of Minnesota.
25. **Poultry feed.** The poultry must be for human consumption.
26. **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.
27. **Purchasing agent.** Allows a business who has been appointed as a purchasing agent by an exempt organization to make purchases exempt from sales tax. All documentation pertaining to the purchasing agent agreement is kept by the purchasing agent to verify exemption.
28. **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.
29. **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.
30. **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 exempt status authorization from the Department of Revenue.
31. **Ship repair or replacement parts and lubricants.** Repair or replacement parts and lubricants for ships and vessels engaged principally in interstate or foreign commerce.
32. **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.
33. **Solar energy system** means a set of devices whose primary purpose is to collect solar energy and convert and store it for useful purposes including heating and cooling buildings or other energy using processes, or to produce generated power by means of any combination of collecting, transferring, or converting solar-generated energy.
34. **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. *Fact Sheet 147, Taconite and Iron Mining.*
35. **Telecommunications, cable television and direct satellite equipment** used directly by a service provider primarily to provide those services for sale at retail. *Fact Sheet 119, Telecommunications, Cable Television, Direct Satellite and Related Services.* **This exemption was not in effect from July 1, 2013 through March 31, 2014.**
36. **Textbooks** required for study to students who are regularly enrolled.
37. **Tribal government construction contract.** Materials purchased on or off the reservation by tribal government or non-tribal government contractors and subcontractors for use in construction projects on the reservation when the tribe or a tribally owned entity is a party to the contract, and the contract is being undertaken for the purpose of the tribe's welfare. It does not extend to the purchase or lease of equipment or tools for use on the project.
38. **TV commercials.** Covers TV commercials and tangible personal property primarily used or consumed in preproduction, production or post-production 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.*
39. **Veteran organizations.** Limited exemption applies to purchases by veteran organizations and their auxiliaries if they are organized in Minnesota and exempt from federal income tax under IRC Section 501(c)(19); 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).
40. **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.
41. **Wind energy systems.** Wind energy conversion systems and materials used to construct, install, repair or replace them.
42. **Preexisting construction contracts and bids.** A contractor is allowed an exemption on certain services or items that become taxable effective July 1. The exemption is for the change in tax on those items or services if purchased during the transition period.

    For construction contracts, (1) the contractors must have documentation of a bona fide written lump-sum or fixed price construction contract in force before July 1; (2) the contract must not provide for allocation of future taxes; and (3) for each contract, the contractor must give the seller documentation of the contract on which an exemption is to be claimed. Deliveries must be made before January 1.

Continued

For construction bids, (1) the building materials or services must be used pursuant to an obligation of a bid or bids, the bid or bids must be submitted and accepted prior to July 1; (2) the bid or bids must not be able to be withdrawn, modified or changed without forfeiting a bond; and (3) for each qualifying bid, the contractor must give the seller documentation of a bid on which an exemption is to be claimed. Deliveries must be made before January 1.

43. Construction contracts. When a new local tax is enacted, a contractor is allowed exemption from the new local tax on building materials during the transition period. Contractors must have documentation of a lump-sum contract in force before the new tax begins and deliveries must be made within the specific transition period.

P. Percentage exemptions

- **Advertising materials:** Percentage exemptions may be claimed for advertising materials for use outside of Minnesota or local taxing area. Purchaser must enter exempt percentage on Form ST3. *Fact Sheet 133, Advertising - Creative Promotional Services.*
- **Utilities:** 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.*
- **Electricity:** Exemption applies to percent of electricity used to operate enterprise information technology equipment, or used in office and meeting spaces, and other support facilities in support of enterprise information technology equipment. Purchaser must enter exempt percentage on Form ST3. *Revenue Notice 16-07: Sales Tax – Exemptions – Qualified Data Centers*.

Forms and information

Website: www.revenue.state.mn.us.
Email: SalesUse.Tax@state.mn.us
Phone: 651-296-6181 or 1-800-657-3777