



# TENNESSEE SALES & USE TAX

Sales Tax Exemption for Governmental Entities

February 2021

# Qualifications

- ❑ United States government
- ❑ State of Tennessee
- ❑ A county or municipality within the State of Tennessee
- ❑ Tennessee governmental agencies (local, state, or federal)
- ❑ ***No application is needed***; complete the fill-in exemption form when purchasing for governmental use
- ❑ Can also use a Streamlined Sales Tax Certificate of Exemption, if a governmental agency has this exemption

# Certificate Example

TENNESSEE DEPARTMENT OF REVENUE



## TENNESSEE SALES OR USE TAX GOVERNMENT CERTIFICATE OF EXEMPTION

TO: Vendor's Name \_\_\_\_\_

Vendor's Address \_\_\_\_\_

The undersigned hereby certifies that the purchases of tangible personal property or services being made on this certificate of exemption are being made by the State of Tennessee, or a county or municipality within the State of Tennessee, or the Federal Government, or an agency thereof and are for the use of the government or agency.

The undersigned further certifies that the said government or agency is making the purchase direct from the above named vendor, will obtain title or has title to the property immediately when it is delivered, and will use public funds to pay directly to the above named vendor for the tangible personal property or services obtained upon this certificate of exemption.

Name of government or agency \_\_\_\_\_

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

RV-F1301301

INTERNET (2-08)



# Using the Exemption Certificate

- ❑ The government or agency must be making purchases direct from the vendor
- ❑ Use public funds to pay directly to the vendor – government purchase order, check, ACH payment, or government credit card
- ❑ The Tennessee Sales or Use Tax Government Certificate of Exemption can be located on the Department of Revenue's website
- ❑ There is no expiration date – the date of purchase should be indicated on the exemption form when it is signed by an authorized official acting on behalf of their governmental agency

# Resources

- ❑ More information on Government Exemptions can be found in our [Sales Tax Guide](#)
- ❑ [Government Certificate of Exemption](#)



**THANK YOU**