

Haron Schum



512-475-6001

LBJ
State Office
Building

Bob Bullock
Comptroller of Public Accounts
Austin, Texas 78774

July 15, 1981

Mr. Chester E. Gist
President
Space Center Rotary Club
16405 El Camino Real
Houston, Texas 77062

Dear Mr. Gist:

I am pleased to inform you that the governor has signed into law a bill proposed by the Comptroller's Office which exempts Space Center Rotary Club from the sales tax.

The new law went into effect June 17, 1981.

Under the new law your organization will not have to pay sales tax on items purchased by the organization and for its own use. This includes meals arranged for and bought for the membership by the organization.

To claim the exemption you can issue an Exemption Certificate instead of paying the tax when you make a purchase for the organization. I am enclosing a copy of an Exemption Certificate which you may duplicate as needed. You will notice that no such thing as an exemption number is necessary.

The new law covers only the items your organization BUYS. If the organization SELLS any taxable items, you must still collect the sales tax and send it to us.

It was a pleasure for my office to help bring about this new exemption. I hope it proves of benefit to the good work of your organization. If there is any way we can help you with questions about this new law or any other tax law, please call one of your field offices or our headquarters on our toll-free line, 1/800/252-5555.

Sincerely,

BOB BULLOCK
Comptroller of Public Accounts

BB/ss

Enclosure

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATE

Name of purchaser, firm or agency
Address

The undersigned claims exemption from payment of sales and use taxes under the Limited Sales and Use Tax Act for the purchase of taxable items described below or on the attached order or invoice which will be purchased from:

Supplier's name
Supplier's address (Street and number, City, State, Zip Code)

Description of items (or an attached order or invoice) to be purchased:

Purchaser claims this exemption for the following reason:

I understand that I will be liable for payment of any Limited Sales or Use Tax which may become due for failure to comply with the applicable provisions of the State, City and/or Metropolitan Transit Authority Sales and Use Tax Laws of the State of Texas, TEX. TAX.-GEN. ANN. art. 20.01 et seq and TEX. REV. CIV. STAT. ANN. arts. 1066c, 1118x, and 1118y and Comptroller Rules regarding exempt purchases. Liability for the tax will be determined by the price paid for the taxable items purchased.

I understand that IT IS A MISDEMEANOR to give an exemption certificate to the seller for taxable items which I know at the time of purchase will be used in a manner other than that expressed in this certificate and, upon conviction, may be fined up to \$500 per offense.

Purchaser and title sign here	Date
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THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.