



COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528
AUSTIN, TX 78711-3528

September 17, 2002

Ms. Laura Hale
Rotary Club of Space Center
346 Forest Lake Drive
Taylor Lake Village, Texas 77586

Dear Ms. Hale:

Rotary Club of Space Center qualifies for exemption from Texas sales and use tax under Section 151.310(a)(2) of the Texas Tax Code as a 501(c)(4) group organization. The exemption is based on the organization's affiliation with the Rotary International.

The Tax Code is available online at <http://www.capitol.state.tx.us/statutes/txtoc.html>.

It may issue a valid exemption certificate in lieu of paying state and local sales tax on taxable items purchased that relate to the purpose of the exempt organization. These items may not be used for the personal benefit of a private member or individual.

The enclosed certificate, form 01-339, does not require a number to be valid and you may reproduce it in any quantity. You may download additional copies online at <http://window.state.tx.us/taxinfo/taxforms/01-3392.pdf>, or you can call Tax Assistance at 1-800-252-5555.

If you have questions regarding sales of taxable items or services, contact Tax Assistance at the above number.

Please notify our office if the organization changes its name or mailing address.

Furthermore, if your organization is incorporated or it incorporates in the future, provide our office with a photocopy of the filed stamped Articles of Incorporation and we will consider the *corporation* for exemption from Texas franchise tax.

If you have questions about your exempt status, you may email me at tax.help@cpa.state.tx.us or call me at 1-800-531-5441, extension 5-0252.

Sincerely,

Peter Kevin Hudson
Exempt Organizations Section

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency Rotary Club of Space Center	
Address (Street & number, P.O. Box or Route number) P.O. Box 58862	Phone (Area code and number)
City, State, ZIP code Houston, TX 77058	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

Rotary Club of Space Center is a 501(c)(4) organization (fraternal)

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here ▶	Purchaser	Title	Date

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.
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.