Utah State Tax Commission

Exemption Certificate

(Sales, Use, Tourism and Motor Vehicle Rental Tax)

Clear form

TC-721
Rev. 6/25
tax.utah.gov

Name of business or institution claiming exemption (purchaser)		Telephone number	
Street address	City	State	ZIP Code
Authorized signature	Name (please print)	Title	
Name of Seller or Supplier: Online Labels, LLC		Date	
Sales Tax License Number:		***Required for all exemptions marked with an asterisk (*)***	

The signer of this certificate MUST check the box showing the basis for which the exemption is being claimed.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION
Keep it with your records in case of an audit.

- **For purchases by government, Native American tribes and public schools, use form TC-721G.**
- **For purchases by religious and charitable organizations, use form TC-721RC.**

*☐ Resale or Re-lease

I certify I am a dealer in tangible personal property or services that are for resale or re-lease. If I use or consume any tangible personal property or services I purchase tax free for resale, or if my sales are of food, beverages, dairy products and similar confections dispensed from vending machines (see Rule R865-19S-74), I will report and pay sales tax directly to the Tax Commission on my next sales and use tax return.

*☐ Fuels, Gas, Electricity

I certify all natural gas, electricity, coal, coke, and other fuel purchased will be predominantly used for industrial use.

*☐ Machinery and Equipment and Normal Operating Repair or Replacement Parts Used in a Manufacturing Facility, Mining Activity, Web Search Portal or Medical Laboratory

I certify the machinery and equipment, normal operating repair or replacement parts, or materials (except office equipment or office supplies) are for use in a Utah manufacturing facility described in SIC Codes 2000-3999 or a NAICS code within NAICS Sector 31-33; in a qualifying scrap recycling operation; in a co-generation facility placed in service on or after May 1, 2006; in the operation of a Web search portal by a new or expanding business described in NAICS Code 518112; in a medical laboratory described in NAICS Code 621511; or in a business described in NAICS 212, Mining (except Oil and Gas), or NAICS 213113, Support Activities for Coal Mining, NAICS 213114, Support Activities for Metal Mining, or NAICS 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining. For a definition of exempt mining equipment, see UCA §59-12-104(14).

*☐ Machinery and Equipment and Normal Operating Repair or Replacement Parts Used in an Electronic Payment Service

I certify the machinery and equipment and normal operating repair or replacement parts have an economic life of three years or more and are for use in the operation of an electronic payment service described in NAICS Code 522320.

*☐ Machinery or Equipment Used by Payers of Admissions or User Fees

I certify that: (1) the machinery or equipment has an economic life of three or more years and will be used by payers of admissions or user fees (UCA §59-12-103(1)(f)); (2) the buyer is in the amusement, gambling or recreation industry (NAICS Subsector 713); and (3) at least 51 percent of the buyer's sales revenue for the previous calendar quarter came from admissions or user fees.

*☐ Refinery Machinery, Equipment and Normal Repair or Replacement Parts

I certify the machinery, equipment, normal operating repair parts, catalysts, chemicals, reagents, solutions or supplies are for the use of a refiner who owns, leases, controls or supervises a refinery (see UCA §63M-4-701) located in Utah, and beginning on July 1, 2021, annually obtains a valid refiner tax exemption certification from the Office of Energy Development.

*☐ Pollution Control Facility

I certify our company has been granted a "Certification of Pollution Control Facilities" as provided for by UCA §§19-12-101 - 19-12-305 by either the Air Quality Board, the Water Quality Board or the Division of Oil, Gas and Mining. I further certify each item of tangible personal property purchased under this exemption is qualifying.

*☐ Municipal Energy

I certify the natural gas or electricity purchased: is for resale; is prohibited from taxation by federal law, the U.S. Constitution, or the Utah Constitution; is for use in compounding or producing taxable energy; is subject to tax under the Motor and Special Fuel Tax Act; is used for a purpose other than as a fuel; is used by an entity exempted by municipal ordinance; or is for use outside a municipality imposing a municipal energy sales and use tax. The normal sales tax exemptions under UCA §59-12-104 do not apply to the Municipal Energy Sales and Use Tax.

*☐ Alternative Energy

I certify the tangible personal property meets the requirements of UC §59-12-104 and is leased or purchased by or for an alternative energy electricity production facility, a waste energy production facility, or a facility that produces fuel from alternative energy.

*☐ Research and Development of Alternative Energy Technology

I certify the tangible personal property purchased will be used in research and development of alternative energy technology.

*☐ Electrical Cooperatives

I certify the tangible personal property will be used for the construction, operation, maintenance, repair or replacement of facilities owned by or constructed for a distribution electrical cooperative or a wholesale electrical cooperative as defined in UC §54-2-1.

*☐ Locomotive Fuel

I certify this fuel will be used by a railroad in a locomotive engine. Starting Jan. 1, 2021, all locomotive fuel is subject to a 4.85% state tax.

***☐ Life Science Research and Development Facility**

I certify the purchased: (1) machinery, equipment and normal operating repair or replacement parts have an economic life of three or more years for use in performing qualified research in Utah; or (2) construction materials are for use in the construction of a new or expanding life science research and development facility in Utah.

***☐ Service Provider Consumables**

I certify the tangible personal property is consumable items purchased by a service provider as described in UCA §§59-12-103(1)(b), (f), (g), (h), (i) or (j).

***☐ Commercial Airlines**

I certify the food and beverages purchased are by a commercial airline for in-flight consumption; or, any parts or equipment purchased are for use in aircraft operated by common carriers in interstate or foreign commerce.

***☐ Commercials, Films, Audio and Video Tapes**

I certify purchases of commercials, films, prerecorded video tapes, prerecorded audio program tapes or records are for sale or distribution to motion picture exhibitors, or commercial television or radio broadcasters. If I subsequently resell items to any other customer, or use or consume any of these items, I will report any tax liability directly to the Tax Commission.

***☐ Mailing Lists**

I certify the printed mailing lists or electronic databases are used to send printed material that is delivered by U.S. mail or other delivery service to a mass audience where the cost of the printed material is not billed directly to the recipients.

***☐ Semiconductor Fabricating, Processing or Research and Development Material**

I certify the fabricating, processing, or research and development materials purchased are for use in research or development, manufacturing, or fabricating of semiconductors.

***☐ Telecommunications Equipment, Machinery or Software**

I certify these purchases or leases of equipment, machinery, or software, by or on behalf of a telephone service provider, have a useful economic life of one or more years and will be used to enable or facilitate telecommunications; to provide 911 service; to maintain or repair telecommunications equipment; to switch or route telecommunications service; or for sending, receiving, or transporting telecommunications service.

***☐ Aircraft Maintenance, Repair and Overhaul Provider**

I certify these sales are to or by an aircraft maintenance, repair and overhaul provider for the use in the maintenance, repair, overhaul or refurbishment in Utah of a fixed-wing, turbine-powered aircraft that is registered or licensed in a state or country outside Utah.

***☐ Ski Resort**

I certify the snow-making equipment, ski slope grooming equipment or passenger rope-ways purchased are to be paid directly with funds from the ski resort noted on the front of this form.

***☐ Qualifying Data Center**

I certify the machinery, equipment or normal operating repair or replacement parts are: (1) used in a qualifying data center as defined in UCA §59-12-102; (2) used in the operations of the qualifying data center or in an occupant's operations in the qualifying data center; and (3) have an economic life of one or more years.

☐ Leasebacks

I certify: (1) the leased tangible personal property is part of a sale-leaseback transaction; (2) sales or use tax was paid on the initial purchase; and (3) the leased property will be capitalized and the lease payments will be accounted for as payments made under a financing arrangement.

☐ Film and Television

I certify purchases, leases or rentals of machinery or equipment will be used for production and post-production of media for commercial distribution by a motion picture or video production company.

☐ Out-of-State Construction Materials

I certify I am taking possession in Utah of tangible personal property that will become part of real property in another state that: (1) does not have sales tax, (2) taxes sales at a lower rate, or (3) does not allow credit for tax paid to Utah. I will report the tax on my next Utah return at a rate equal to the lesser of: (1) the rate in Utah where the property was purchased, or (2) the rate in the state where the tangible personal property is converted to real property if that state allows a credit for tax paid to Utah.

☐ Agricultural Producer

I certify the items will be used primarily and directly for commercial farming and qualify for the sales and use tax exemption. **This exemption does not apply to vehicles required to be registered.**

☐ Tourism/Motor Vehicle Rental

I certify the motor vehicle being leased or rented will be temporarily used to replace a motor vehicle that is being repaired pursuant to a repair or an insurance agreement; the lease will exceed 30 days; the motor vehicle being leased or rented is registered for a gross laden weight of 14,001 pounds or more; or, the motor vehicle is being rented or leased as a personal household goods moving van. This exemption applies only to the tourism tax (up to 7 percent) and the short-term motor vehicle rental tax (Transportation Corridor Funding – 2.5 percent) – not to the state, local, transit, zoo, hospital, highways, county option or resort sales tax.

☐ Textbooks for Higher Education

I certify that textbooks purchased are required for a higher education course, for which I am enrolled at an institution of higher education, and qualify for this exemption. An institution of higher education means: the University of Utah, Utah State University, Utah State University Eastern, Weber State University, Southern Utah University, Snow College, Dixie State University, Utah Valley University, Salt Lake Community College, or the Utah System of Technical Colleges.

***☐ Direct Mail**

I certify I will report and pay the sales tax for direct mail purchases on my next Utah *Sales and Use Tax Return.*

***☐ Qualifying Energy Storage Manufacturing Facility**

I certify that the amount paid or charged is by an operator of a qualifying energy storage manufacturing facility for either: (1) tangible personal property that is incorporated into equipment or a device that stores and discharges energy at the facility; or (2) the purchase or lease of machinery, equipment, or normal operating repair or replacement parts used exclusively in the operation of the facility.

***☐ Sports Zone Construction Materials**

I certify that the construction materials will be used in the construction, remodeling or refurbishment of a major sporting event venue within a Sports Zone.

*** Purchaser must provide sales tax license number in the header on page 1.**

NOTE TO PURCHASER: You must notify the seller of cancellation, modification, or limitation of the exemption you have claimed.

Questions? Email **taxmaster@utah.gov**, or call 801-297-2200 or 1-800-662-4335.