



COMPTROLLER OF PUBLIC ACCOUNTS
STATE OF TEXAS
AUSTIN, 78774
October 5, 1978

Eimer Ware Stahl
Texas Society Sons of the American Revolution
1512 Nat. Bank of Commerce
San Antonio, Texas 78205

Dear Mr. Stahl:

This acknowledges receipt of your application for an exemption from the Limited Sales, Excise and Use Tax as an organization exempted under Section 501(c)(3) of the Internal Revenue Code.

Upon examining the information provided, this office has determined that the Texas Society Sons of the American Revolution meets the requirements for exemption as a 501(c)(3) organization. Therefore, the organization may issue an exemption certificate in lieu of the Limited Sales, Excise and Use Tax on taxable items which they will actually use within the organization. The enclosed Ruling No. .007 sets forth an acceptable form of an exemption certificate which you may issue to your suppliers in lieu of the tax. To be valid, this certificate must state that the merchandise being purchased is for the organization's own use, is being made in the name of the organization and that payment will be made from the organization's own funds. This certificate does not require a number to be valid.

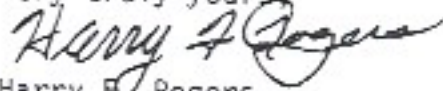
The exemptions authorized by this decision are applicable to items subject to the Limited Sales, Excise and Use Tax Act only. It does not extend to Motor Vehicles, Motor Fuel or other items which are taxed under other provisions of the statutes.

In the event we are notified by the Internal Revenue Service, as required by Section 6104(c) of the Internal Revenue Code, the organization no longer qualifies under 501(c)(3), your exemption from the sales tax shall be withdrawn. All purchases by the organization will then be subject to the sales tax. You may reapply for an exemption under the provisions of Ruling .042 if the organization is otherwise qualified.

If your organization makes any sales of taxable items, you must obtain a sales tax permit, collect the tax on all taxable sales, file reports and remit the tax each quarter. The Comptroller's Field Office in your area is located at 4242 Piedras East, Suite 120, San Antonio, Texas, telephone number 732-6211.

If you have any questions, please feel free to contact us. Any correspondence in this matter should be directed to the Sales Tax Division, or you may telephone our toll-free number, 1/800/252-5555, from anywhere in Texas.

Very truly yours



Harry P. Rogers
Sales Tax Division

JJD:2A/f-01:cas/C28

Enclosure

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATE

Name of purchaser, firm or agency TEXAS SOCIETY SONS of the AMERICAN REVOLUTION		
Address (Street & number, P.O. Box or Route number) P.O. BOX 794477		Phone (Area code and number) (972) 380-1500
City, State, ZIP code DALLAS, TX 75379-4477		

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 form:

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:

Section 501(e)(3) Internal Revenue Code

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act, Municipal Sales and Use Tax Act, Sales and Use Taxes for Special Purpose Taxing Authorities, County Sales and Use Tax Act, County Health Services Sales and Use Tax and the Texas Health and Safety Code: Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

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 that upon conviction may be fined not more than \$500 per offense.

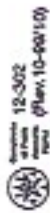
Purchaser sign here <i>Clifford V. Slagle</i>	Title Treasurer	Date
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Note: This certificate cannot be issued for the purchase, lease or rental of a motor vehicle.

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.



12-302
Form
Rev. 10-00159

TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

NOTE: This certificate is for business only; not to be used for private purposes, under penalty of law. The hotel operator may request a government ID, business card or other identification to verify exemption claimed. Certificate should be furnished to the hotel or motel. DO NOT send the completed certificate to the Comptroller of Public Accounts. The certificate does not require a number to be valid. Refer to hotel rule 3.161 for exemptions.

Check exemption claimed:

United States government or Texas government official (state, city, and county tax exemption). Includes US government agencies, State of Texas officials who present a Hotel Tax Exemption Photo Identification Card, and diplomatic personnel of a foreign government who present a Tax Exemption Card issued by the United States Department of State. United States government employee (state tax exemption). Includes US government employees traveling on official business representing the federal government. Hotels should check with the local taxing authorities to determine if federal employees are exempt from city or county taxes.

Religious, charitable, or educational organization or employee (state tax exemption only). Educational organizations include independent school districts, private or public elementary and secondary schools of this state and other states, and Texas institutions of higher education as defined in Section 61.003, Texas Education Code. Non-Texas institutions of higher education (state and private universities, junior colleges, community colleges) must pay the state hotel occupancy tax. Religious and charitable organizations must hold a letter of exemption issued by the Comptroller of Public Accounts to claim an exemption.

Name of exempt organization TEXAS SOCIETY SONS of the AMERICAN REVOLUTION	Organization exempt status (religious, charitable, educational, governmental) Section 501(c)(3) Internal Revenue Code
Address of exempt organization (Street and number, city, state, ZIP code) P.O. Box 794477 Dallas, TX 75379-4477	

GUEST CERTIFICATION: I declare that I am an occupant of this hotel/motel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct.

sign here *Clifford W. Slagter* _____
Guest name (Please print) Date

FOR HOTEL/MOTEL USE ONLY (OPTIONAL)

Name of hotel/motel			
Address of hotel/motel (Street and number, city, state, ZIP code)			
Room rate	Local tax	Exempt state tax	Amount paid by guest
			Method of payment

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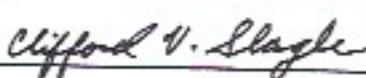
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sign here Purchaser 	Title Treasurer	Date
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