

### COMPTROLLER OF PUBLIC ACCOUNTS

### STATE OF TEXAS AUSTIN 78774

October 5, 1978

Elmer 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Internal Revenue Code, the organization no longer qualifies under 501(c)(3), your exemption from the sales tax shall be withdrawn.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.

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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 Rogers
Sales Tax Division

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

Enclosure



Name of purchaser, firm or agency

# TEXAS SALES AND USE TAX EXEMPTION CERTIFICATE

| P.O. BOX 794477  | the AMERICAN REVOLUTION  Phone (Avenu code and no  | umber)       |
|--|--|--------------|
| City, State, ZIP code  | (972) 380-150  |              |
| DALLAS, TX 75379-4477  |  | -            |
|  |  |              |
| I, the purchaser named above, claim an exer<br>described below or on the attached order or i   | emption from payment of sales and use taxes for the purchase of taxable invoice form:  | e items      |
| Seller:  |  |              |
| Street address:  | City, State, ZIP code;   |              |
| Description of items to be purchased or on the   | ne attached order or invoice:  |              |
|  |  |              |
|  |  |              |
|  |  | 7            |
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| urchaser claims this exemption for the first   |  |              |
|  |  |              |
| Purchaser claims this exemption for the follow<br>Section 501(e)(3) Internal Reve  |  | -            |
|  |  |              |
|  |  |              |
| Section 501(e)(3) Internal Reve  | enue Code  |              |
| Section 501(e)(3) Internal Reve  | for payment of sales or use taxes which may become due for fai   | ilure        |
| I understand that I will be liable to comply with the provisions of Sales and Use Tax Act. Sales a   | for payment of sales or use taxes which may become due for fair  | bal          |
| I understand that I will be liable to comply with the provisions of Sales and Use Tax Act, Sales a and Use Tax Act, County Health  | for payment of sales or use taxes which may become due for fair<br>f the Tax Code: Limited Sales, Excise, and Use Tax Act, Municipand Use Taxes for Special Purpose Taxing Authorities, County Sales and Use Sales and Use Taxes for Special Purpose Taxing Authorities, County Sales and Use Taxes for Special Purpose Taxing Authorities, County Sales and Use Taxes for Special Purpose Taxing Authorities, County Sales and Use Taxes for Special Purpose Taxing Authorities, County Sales and Use Taxes for Special Purpose Taxing Authorities for Special Purpose For Special | bal          |
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| I understand that I will be liable to comply with the provisions of Sales and Use Tax Act, Sales a and Use Tax Act, County Health Code: Special Provisions Relating Emergency Services Districts in  | for payment of sales or use taxes which may become due for fair the Tax Code: Limited Sales, Excise, and Use Tax Act, Municipand Use Taxes for Special Purpose Taxing Authorities, County Start Services Sales and Use Tax and the Texas Health and Safety ting to Hospital Districts, Emergency Services Districts, and a counties with a population of 125,000 or less.  | pal<br>ales  |
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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 <u>not</u> send the completed certificate to the Comptroller of Public Accounts.

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# TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

NOTE: This certificate is for business only, not to be used for private purposes, under penalty of iss. 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 Compinator of Pubbs Accounts. The certificate does not require a number to be valid. Refer to hotel rule 3.161 for exemptions. Check exemption claimed:

| Amount, paid by goost  | Exercit date lax  | I number, oth, state, 21P code;  | Name of hotelbrodel Address of hotelbrodel (Street and number, oty, stars, ZIP code) Room rate                |
|--|---|--|---|
|  |   | ONLY (OPTIONAL)  | FOR HOTEL/MOTEL USE ONLY (OPTICNAL)   |
| Date   |   | Chipsel V. Slage   | sign)   |
| GUEST CERTIFICATION: 1 declare that I am an occupant of this hotel/motel on official business sanctioned by the exempt arganization named above and that all information shown on this document is true and correct.   | GUEST CERTIFICATION: 1 declare that I am an occupant of this hotel/motel on official above and that all information shown on this document is true and correct.                   | ON: 1 declare that I am<br>imation shown on this of  | GUEST CERTIFICAT<br>above and that all info   |
|  | P cocts<br>Dallas, TX 75379-4477  | Sheet and number, oity, state, 2x<br>177   | Address of warmyt organization (Street and number, orly, starts, Zift code) P.O. Box 794477 Dalls             |
| Organization assempt status (Radybous, charletide, extrational, governmentar) Section 501(c)(3) Internal Revenue Code  | TEXAS SOCIETY SONS of the AMERICAN REVOLUTION   | ETY SONS of the AM   | Name of exempt organization<br>TEXAS SOCI   |
| Religious, charitable, or educational organization or employes (state tax exemption only). Educational organizators include independent action districts, private or public elementary and secondary actions of this state and other states, and Taxas institutions of higher education as defined in Section 61.003, Taxas Education Code, Non-Taxas shattutions of higher education (state and private universities, jurior colleges, community colleges) must pay the state hotel occupency tax. Religious and charitable organizations must hold a total exemption issued by the Comproder of Public Accounts to claim an exemption. | extion or employee (state tax exemption shoots of the state and to her education (state and private university one must hold a fotter of exemption is sued                        | ble, or educational organ<br>emeriary and secondary a<br>on-Taxas knthulons of his<br>s and chaffable organizat  | Religious, charita<br>private or public ele<br>Education Code, N<br>pency tax. Religiou                       |
| 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 Card, and diplometic personnel of a foreign government who present a Tax Exemption Card issued by the United States. 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.                              | ment official (state, city, and county tax<br>uthcation Card, and diplomatio personnal of<br>States government employee (state tax<br>4. Hotels should check with the local taxif | ornment of lexes govern<br>of Tax Exemption Photo los<br>entment of State. United<br>ting the federal government | who present a Hotel Tax Exam<br>United States Department of<br>business representing the fed<br>county taxes. |



## TEXAS SALES AND USE TAX EXEMPTION CERTIFICATE

|   |   | AMERICAN REVOLUTION   |   | code and number)                               |
|---|---|---|---|--|
| P.O. BO   | X 794477  |   |   | 380-1500                                       |
| DALLA   | S, TX 75379-4477  |   | 1 (2/4)   | 200-1300                                       |
|   | named above, claim an exempt<br>or on the attached order or invo  |   | e taxes for the purchase of   | of taxable items                               |
|   | rms to be purchased or on the at  |   | ty, State, ZIP code:  |  |
| -   |   |   |   |  |
|   |   |   |   |  |
|   |   |   |   | 140.50   |
|   |   |   |   |  |
| Purchaser claims  | this exemption for the following  |   |   |  |
|   | this exemption for the following  |   |   |  |
|   | this exemption for the following $01(e)(3)$ Internal Revenue  |   |   |  |
|   |   |   |   |  |
|   |   |   |   |  |
|   |   |   |   |  |
| I under<br>to con<br>Sales<br>and U<br>Code:            | erstand that I will be liable for and Use Tax Act, Sales and se Tax Act, County Health Se Special Provisions Relating   |   | cise, and Use Tax Act,<br>e Taxing Authorities, C<br>d the Texas Health and   | Municipal<br>County Sales                      |
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