



# Form ST-101

## Sales Tax Resale or Exemption Certificate

(Contractors improving real property, use Form ST-103C)

Buyer's name (required)			Seller's name (required)		
Address (required)			Address (required)		
City (required)	State	ZIP Code (required)	City (required)	State	ZIP Code (required)

**Seller:** A properly completed certificate has the buyer's and seller's information filled-in and a resale or exemption claimed. Some purchases might not qualify for the exemption claimed. You must keep a copy of this certificate.

**Buyer:** Complete the exemption that applies to your purchase. If the goods you're buying don't qualify for the exemption you're claiming, you'll be responsible for the tax due. Refer to the instructions for information about each exemption.

### 1. Buying for Resale.

- Describe the primary nature of your business \_\_\_\_\_ (required)
- Describe the products you sell, rent, or lease \_\_\_\_\_ (required)
- Check the box that applies \_\_\_\_\_ (required)
  - ☐ Idaho registered retailer; seller's permit number \_\_\_\_\_ (required - see instructions)
  - ☐ Wholesaler only; no retail sales
  - ☐ Retailer selling only through a marketplace facilitator
  - ☐ Out-of-state retailer; no Idaho business presence
  - ☐ Idaho registered prepaid wireless service seller; E911 fee permit number \_\_\_\_\_ (required - see instructions)

### 2. Production Exemptions (see instructions). Describe the products you produce \_\_\_\_\_ (required)

The goods I'm buying qualify for the exemption(s) selected below. Check all that apply

<input type="checkbox"/> Broadcasting	<input type="checkbox"/> Farming	<input type="checkbox"/> Logging	<input type="checkbox"/> Mining	<input type="checkbox"/> Publishing free newspapers
<input type="checkbox"/> Fabricating	<input type="checkbox"/> Hunting or fishing operation	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Processing	<input type="checkbox"/> Ranching

### 3. Exempt Buyers. Purchases made directly by the entities listed below are exempt. Check the box that applies

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Advocates for Survivors of Domestic Violence and Sexual Assault, Inc. | <input type="checkbox"/> Children's free dental service clinics (nonprofit only)    | <input type="checkbox"/> Idaho Foodbank Warehouse, Inc.                              |
| <input type="checkbox"/> American Indian tribes  | <input type="checkbox"/> Credit unions (state/federal)                              | <input type="checkbox"/> Museums (nonprofit only)                                    |
| <input type="checkbox"/> American Red Cross  | <input type="checkbox"/> Emergency medical services (EMS) agencies (nonprofit only) | <input type="checkbox"/> Qualifying health organizations (see instructions for list) |
| <input type="checkbox"/> Amtrak  | <input type="checkbox"/> Forest protective associations                             | <input type="checkbox"/> Schools (nonprofit only)                                    |
| <input type="checkbox"/> Blind Services Foundation, Inc.                                       | <input type="checkbox"/> Government (U.S./Idaho)                                    | <input type="checkbox"/> Senior citizen centers (nonprofit only)                     |
| <input type="checkbox"/> Canal companies (nonprofit only)                                      | <input type="checkbox"/> Hospitals (nonprofit only)                                 | <input type="checkbox"/> Volunteer fire departments (nonprofit only)                 |
| <input type="checkbox"/> Centers for independent living  |   |  |

### 4. Other Qualified Exempt Goods and Buyers (see instructions).

- |  |   |
|--|---|
| <input type="checkbox"/> Aerial tramway component or snowmaking/grooming equipment     | <input type="checkbox"/> Heating fuels  |
| <input type="checkbox"/> Agricultural grain bin structures and equipment               | <input type="checkbox"/> Livestock sold at a public livestock market                                      |
| <input type="checkbox"/> Agricultural irrigation equipment and supplies                | <input type="checkbox"/> Pollution control items  |
| <input type="checkbox"/> American Indian buyer holding Tribal ID No. _____             | <input type="checkbox"/> Prescription medical items (see instructions)                                    |
| Use Form ST-133 for vehicle or vessel purchases.                                       | <input type="checkbox"/> Qualified semiconductor project  |
| <input type="checkbox"/> Certified data center   | <input type="checkbox"/> Research and development goods   |
| <input type="checkbox"/> Church buying goods for food bank or to sell meals to members | <input type="checkbox"/> Other goods or entity exempt by law under the following statute _____ (required) |
| <input type="checkbox"/> Food bank or soup kitchen buying food or food service goods   |   |

**By signing this form, I certify** that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Buyer's signature (required)	Buyer's name (required - please print)	Title (required)
Buyer's federal EIN or driver's license number and state of issue (required)		Date (required)

## Form ST-101 — Instructions Sales Tax Resale or Exemption Certificate

**General.** To be valid, the certificate must be fully completed and signed. The seller must keep the valid form on file. The seller is responsible for collecting sales tax if the form isn't valid.

Buyer, if the goods you're buying don't qualify for the exemption you're claiming, you'll be responsible for the tax due.

### Specific Instructions

#### Section 1 — Buying for Resale

Buyers must have an Idaho seller's or E911 fee permit number unless they're:

- Wholesalers making no retail sales.
- Retailers selling only through marketplace facilitators. (A marketplace facilitator is a person who provides a marketplace for third-party sellers.)
- Out-of-state retailers with no Idaho business presence (e.g., physical location, representatives, employees, etc.).

An Idaho seller's or E911 fee permit number has nine digits, such as 000123456. You can validate a permit number by visiting [tax.idaho.gov/validseller](https://tax.idaho.gov/validseller) or contacting the Tax Commission.

#### Section 2 — Production Exemptions

Businesses that primarily produce goods for resale don't need to pay tax on qualifying items they directly and primarily use in the production process. Businesses offering the right to hunt or fish as a taxable activity don't need to pay tax on qualifying items they directly and primarily use in a hunting or fishing activity. See Idaho Code section 63-3622D.

Loggers (63-3622JJ), broadcasters (63-3622S), and publishers of newspapers (63-3622T) that are free to the public and contain at least 10% informational content (not ads) have a similar exemption.

Qualifying businesses must pay sales tax on the following:

- Goods that become improvements to real property (e.g., fence posts)
- Goods used in selling or distribution
- Janitorial or cleaning equipment and supplies
- Maintenance or repair equipment and supplies
- Office equipment and supplies
- Transportation equipment and supplies

- Any licensed motor vehicle, trailer, aircraft, or parts
- Recreational vehicle (e.g., snowmobile, ATV, off-highway motorcycle, camper, travel trailer)

**Seller:** For production exemptions, you can stamp or imprint an exemption statement on the front of the invoice. (See Exemption Statement section below for the required elements of an exemption statement.)

#### Section 3 — Exempt Buyers

These buyers are exempt from tax on all purchases. See Idaho Code sections 63-3622O and 63-3622Z.

**Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.**

**American Indian tribes.** Only tribal entities qualify.

**American Red Cross.**

**Amtrak.**

**Blind Services Foundation, Inc.**

**Canal companies.** Nonprofit only.

**Centers for independent living.** To qualify, a center must be a private, nonprofit, nonresidential organization in which at least 51% of the board, management, and staff are persons with disabilities.

The center also must meet all these criteria:

- It's designed and operated within a local community by individuals with disabilities.
- It provides a variety of independent living services and programs.
- It's cross-disability.

**Children's free dental service clinics.** Nonprofit only.

**Credit unions.** Both state and federal credit unions qualify. See Idaho Code section 26-2138.

**Emergency medical service (EMS) agencies.** Nonprofit only.

**Forest protective associations.**

**Government.** Only the U.S. government and Idaho state, county, city, and other political subdivisions qualify. Sales to other states and their political subdivisions are taxable.

**Hospitals.** Only licensed nonprofit hospitals qualify. Nursing homes or similar institutions don't qualify for the hospital exemption.

**Idaho Foodbank Warehouse, Inc.**

**Museums.** Nonprofit only. A museum stores, preserves, and exhibits objects of art, history, science, or educational/cultural value on a permanent basis in a building, portion of a building, or outdoor location which provides museum services to the public on a regular basis.

**Qualified health organizations:**

- American Cancer Society
- American Diabetes Association
- American Heart Association
- Arc, Inc., The
- Arthritis Foundation
- Camp Rainbow Gold
- Children's Home Society of Idaho
- Easter Seals
- Family Services Alliance of Southeast Idaho
- Idaho Association of Free and Charitable Clinics and its member clinics
- Idaho Community Action Agencies
- Idaho Cystic Fibrosis Foundation
- Idaho Diabetes Youth Programs
- Idaho Epilepsy League
- Idaho Lung Association, aka American Lung Association of Idaho
- Idaho Primary Care Association and its community health centers
- Idaho Ronald McDonald House
- Idaho Women's and Children's Alliance
- March of Dimes
- Mental Health Association
- Muscular Dystrophy Foundation
- National Multiple Sclerosis Society
- Rocky Mountain Kidney Association
- Special Olympics Idaho
- United Cerebral Palsy

**Schools.** Certain public or nonprofit schools qualify. These schools include:

- Colleges and universities
- Primary, secondary, and charter schools

Auxiliary organizations such as parent-teacher associations, booster clubs, and alumni groups don't qualify.

Schools primarily teaching subjects like business, dance, theater arts, music, cosmetology, writing, and gymnastics don't qualify.

**Senior citizen centers.** Only nonprofit community centers for senior citizens qualify.

**Volunteer fire departments.** Nonprofit only.

**Section 4 — Other Qualified Exempt Goods and Buyers**

If buyers claim an exemption that isn't listed on this form, they must mark the "Other" box and list the section of law that applies to the exemption. Otherwise, this certificate isn't valid.

**Aerial tramway, snowmaking/grooming equipment.**

The sale, storage, use, or other consumption of parts, materials, or equipment that will become a component of an aerial passenger tramway are exempt from tax.

Snowgrooming and snowmaking equipment that a downhill ski area owner or operator buys and uses to prepare and maintain the downhill ski slopes accessed by aerial tramways is exempt. An aerial tramway includes chair lifts, gondolas, T-bar and J-bar lifts, platter lifts, rope tows, and similar devices. See Idaho Code section 63-3622Y.

**Agricultural grain bin structures and equipment.**

All grain bin structures and equipment, including quality control equipment, directly and primarily used in agricultural production are exempt. See Idaho Code subsections 63-3622D(a)(6) and 63-3622D(a)(7).

**Agricultural irrigation equipment and supplies.**

All irrigation equipment and supplies used directly and primarily for agriculture are exempt. See Idaho Code section 63-3622W.

**American Indians.** Sales to an enrolled American Indian tribal member are exempt if the goods are delivered on the reservation. The buyer's Tribal Identification Number is required. For sales of vehicles or boats, use Form ST-133, *Sales Tax Exemption Certificate - Family or American Indian Sales*.

**Certified data centers.** Only data centers certified with the Tax Commission qualify. Certified data centers can buy the following without paying sales tax:

- Eligible server equipment including servers, rack servers, chillers, storage devices, generators, cabling, and enabling software integral to or installed on such equipment
- New data center facilities, meaning the building or structural components of a building used primarily as a data center, including equipment, materials, and fixtures

See Idaho Code section 63-3622VV.

**Churches.** Churches can buy food for meals they sell to members or qualifying goods for their food bank without paying tax. See Idaho Code section 63-3622J.

**Food banks and soup kitchens.** Food banks and soup kitchens can buy food or other goods used to grow, store, prepare, or serve food exempt from sales tax. The exemption doesn't include licensed motor vehicles or trailers. See Idaho Code section 63-3622O.

**Heating fuels.** Heating fuels such as wood, coal, petroleum, propane, and natural gas are exempt when purchased to heat any building, or a building under construction, or for domestic home use such as cooking or water heating. See Idaho Code section 63-3622G.

***Seller:*** For heating fuel, you can stamp or imprint an exemption statement on the front of the invoice. (See Exemption Statement section below for the required elements of an exemption statement.)

*Sales of liquid propane in units of 15 gallons or less that are identified in the vendor's records as cylinder sales are exempt from tax. You don't need a Form ST-101.*

**Livestock.** Sales of cattle, sheep, mules, horses, pigs, and goats are exempt when sold at a public livestock market. Sales of other animals don't qualify. See Idaho Code section 63-3622MM.

**Pollution control items.** The following items qualify: tangible personal property purchased to meet air or water quality standards of a federal or state agency; liners and reagents purchased to meet water quality standards; tangible personal property purchased to meet air or water quality standards and which become an improvement to real property of manufacturing, mining, farming or toxic waste treatment and storage businesses; and "dry-to-

dry transfer systems" used in the dry cleaning industry. This exemption doesn't apply to items used in road construction, septic or sewer systems, drinking water treatment, or soil erosion prevention. Motor vehicles and buildings don't qualify. See Idaho Code section 63-3622X.

**Prescription medical items.** To qualify, the goods must be prescribed to an individual by a licensed practitioner and be included in Idaho Code section 63-3622N.

**Qualified semiconductor projects.** Applicants must submit a qualifying project outline to the Idaho Department of Commerce. Qualifying entities can purchase materials and supplies permanently installed or placed in or on a qualifying project without paying sales tax. A qualifying project includes activities conducted in Idaho to construct, expand, or modernize a facility for fabrication, assembly, testing, advanced packaging, or research and development of semiconductors. See Idaho Code section 63-3622WW.

**Research and development (R&D).** Purchases of goods that are primarily used to develop, design, manufacture, process, or fabricate a product or potential product qualify for exemption. See Idaho Code section 63-3622RR.

The Idaho National Laboratory and its contractors can claim an R&D exemption to buy goods directly and primarily used to advance scientific knowledge in areas that don't have a commercial application. Items that will become a part of real property don't qualify. See Idaho Code section 63-3622BB.

## Exemption Statement

The required elements include the purchaser's name, business name, address, a federal employer identification number or driver's license number and state of issue, signature, date, and the reason for and nature of the claimed exemption.

## Penalties

A penalty may be imposed for the misuse of an exemption form. If false exempt purchases are repeatedly or intentionally made, a penalty may be assessed at 5% of the sales price or \$200, whichever is greater. See Idaho Code subsection 63-3624(i).

## Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660  
Hearing impaired (TDD) (800) 377-3529

[tax.idaho.gov/contact](https://tax.idaho.gov/contact)