

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

For Certain Public Service Corporations, Commercial Radio and Television Companies, Internet Service Providers, Motion Picture Theaters, Cable Television Systems, Certain Airlines and Aircraft, and Taxicab Operators

To _____ Date _____
 Name of Dealer

Address _____
 Number and Street or Rural Route _____ City, Town, or Post Office _____ State _____ ZIP Code _____

Information For Dealer – A dealer is required to have only one Certificate of Exemption on file, properly executed by each purchaser buying or leasing tax exempt tangible personal property under this Certificate.

The Virginia Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to the kinds and classes of tangible personal property shown in Items 1 through 9 below when purchased for the purposes specified.

The undersigned purchaser hereby certifies that all tangible personal property purchased or leased from the above named supplier on and after this date will be purchased or leased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect until revoked in writing by the Department of Taxation. Check appropriate box below.

- 1. Tangible personal property sold or leased to a public service corporation engaged in business as a common carrier of property or passengers by railway, for use or consumption by such common carrier directly in the rendition of its public service.
- 2. Machinery, tools, and equipment used by a public service corporation to generate energy derived from sunlight or wind. This exemption expires June 30, 2027.
- 3. Tangible personal property used directly in broadcasting: Broadcasting equipment and parts and accessories and towers used or to be used by commercial radio and television companies, wired or land-based wireless cable television systems, common carriers or video programmers using an open video system or other video platform provided by telephone common carriers, or concerns which are under the regulation and supervision of the Federal Communications Commission.
- 4. Copyright audio or video tapes and films leased, rented, or licensed for public exhibition at motion picture theaters or by licensed radio and television stations.

Exception: This certificate cannot be accepted to exempt the lease, rental or licensing of copyright audio or video tapes, and films for public exhibition to anyone other than motion picture theaters or licensed radio and television stations.

- 5. Amplification, transmission, distribution, and network equipment used or to be used by wired or land-based wireless cable television systems or open video systems, or telephone common carriers that are under the regulation and supervision of the Federal Communications Commission.
- 6. Tangible personal property sold or leased to an airline operating in intrastate, interstate, or foreign commerce as a common carrier providing scheduled air service on a continuing basis to one or more Virginia airports at least one day per week, for use or consumption by such airline directly in the rendition of its common carrier service.
- 7. Parts, engines, and supplies used for maintaining, repairing, or reconditioning manned and unmanned aircraft or any aircraft's avionics system, engine, or component parts. For manned systems, "aircraft" shall include only aircraft with a maximum takeoff weight of at least 2,400 pounds. This exemption does not apply to tools and other equipment not attached to or that does not become a part of the aircraft. This exemption expires July 1, 2030.
- 8. Parts, tires, meters, and dispatch radios sold or leased to taxicab operators for use or consumption directly in the rendition of their services.
- 9. Purchases applicable to production, distribution, and other equipment used to provide internet access service by providers of internet service, as defined by Virginia Code 58.1-602.

This certificate of exemption will not be valid unless the back of the form is completed and signed by the purchaser.

Form ST-20

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Name of Purchaser _____ Virginia Account _____

No., if any _____

Trading As _____

Address _____

Number and Street or Rural Route	City, Town, or Post Office	State	ZIP Code
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Kind of business engaged in by dealer _____

I declare that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true, correct, and made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By _____

Signature	Title
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If the purchaser is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if a sole proprietorship, the proprietor must sign.