



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
EXEMPTION CERTIFICATE

ST-9 (Rev. 11/95) 5011

**NOT VALID WHEN EXTENDED
TO CONSTRUCTION
CONTRACTORS, THEIR
SUB-CONTRACTORS, OR
THEIR MATERIAL SUPPLY
MEN.**

**TIETEX-INTERNATIONAL LTD,
P O BOX 6218
SPARTANBURG, SC 29304 6218**

This certificate is issued in accordance with Section 12-36-2120 of Article 21, Section 12-36-120 of Article 1, Section 12-36-2510 of Article 25 of Chapter 36 of Title 12, or Section 58-25-80 of Title 58 of the Code of Laws of South Carolina 1976, as amended.

**CERTIFICATE ISSUED TO:
TIETEX INTERNATIONAL LTD
P O BOX 6218
SPARTANBURG, SC 29304 6218
OLD CERTIFICATE # 08582**

**CERTIFICATE NUMBER 1470896-000
DATE ISSUED: 08/26/96**

**REISSUE CERTIFICATE
NOTICE:**

EXEMPTIONS: 19

To find explanation of authority under which this certificate is issued, see schedule on reverse side. The numbers in parentheses, which are a part of your certificate number, have reference to the specific type(s) of exemptions granted by this certificate. Should this property be diverted to a taxable use, liability for payment of the tax thereon rests with your company. In the event the nature of your operations changes, you should notify the Department of Revenue immediately as this could affect the validity of this certificate.

SCHEDULE OF EXEMPTIONS UNDER SECTION 12-35-550 of Article 5

- (7) The gross proceeds of the sale of coal or coke or other fuel to manufacturers, electric power companies and transportation companies for use or consumption in the production of by-products, for the generation of heat or power used in manufacturing tangible personal property for sale, for the generation of electric power or energy for use in manufacturing tangible personal property for sale or for resale, or for the generation of motive power for transportation. Manufacturers and manufacturing for purposes of this item shall be construed to include the activities of mining and quarrying.
- (8) The gross proceeds of the sale of supplies and machinery used by laundries, laundrettes, cleaning, dyeing or pressing establishments, in the direct performance of their primary function. This exemption does not apply to the gross proceeds of sales of supplies and machinery used by coin-operated laundromats.
- (11) Sales of wrapping paper, wrapping twine, paper bags and containers for use incident to the delivery of tangible personal property.
- (12) The gross proceeds of the sale of electricity for use in manufacturing tangible personal property for sale. "Manufacturing" for purpose of this item includes the activities of mining and quarrying.
- (13) The gross proceeds of the sale of animal or motor drawn or operated machinery used in the planting, cultivating or harvesting of farm crops or of machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property; provided that the term "machines" as used in this article shall include the parts of such machines, attachments and replacements therefor which are used, or manufactured for use, on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used; but this exemption shall not include automobiles or trucks. The term "machinery" as used in this item (17) shall be construed to include bulk coolers (farm dairy tanks) used in the production and preservation of milk on dairy farms, and no sales taxes shall be collected on such tanks. The term "machinery" as used in this item shall include machines used in the production of poultry and poultry products on poultry farms, when such products are to be sold in the original state of production or preparation for sale and when sold by the producer thereof or members of his immediate family.
- (26) Sales of electricity to radio stations, television stations, and cable television systems for use in producing programs, broadcasting, or distribution of programs.
- (27) Sales of all supplies, technical equipment, and machinery used by radio stations, television stations, and cable television systems for use in producing programs, broadcasting, or distribution of programs. For the purpose of this Subsection, radio stations, television stations, and cable television systems for use in producing programs, broadcasting, or distribution of programs are deemed to be manufacturers.
- (35) Sales of gasoline and other motor fuels used in farm machinery and farm tractors whether or not such fuels are subject to gasoline and other motor fuel taxes. Provided, the term "farm machinery" shall include all fishing vessels which are primarily and predominantly used for commercial purposes.
- (36) Sales of natural and liquefied petroleum gas used exclusively in the production of poultry.
- (41) Sales of petroleum asphalt products commonly used in paving, purchased in this State and transported and consumed out of this State.
- (45) The gross proceeds of the sales of meals or foodstuffs provided at home to elderly or disabled persons to or by nonprofit organizations that receive only charitable contributions in addition to sale proceeds for the purpose of providing the meals.

CERTIFICATE UNDER SECTION 12-35-170 of Article 1

- (17) Sales of tangible personal property or products to a manufacturer or compounder which enters into and becomes an ingredient or component part of the tangible personal property or products which he manufactures or compounds for sale, or which are used directly in fabricating or processing such materials or parts thereof.
- (18) Purchases of tangible personal property by wholesalers for resale to licensed retail merchants, jobbers, dealers or other wholesalers for resale.

CERTIFICATE UNDER SECTION 12-35-1240 of Article 8

- (19) Notwithstanding other provisions of this chapter, when in the opinion of the Commission the nature of a taxpayer's business renders it impracticable or inequitable for the taxpayer to account for the taxes imposed by Articles 5 and 7 of this chapter separately, the Commission may issue its certificate to such taxpayer authorizing the sale at wholesale and such taxpayer shall thereupon be accountable for the tax levied by said Articles with respect to the gross proceeds of sale of the property withdrawn, used or consumed by such taxpayer for use, consumption or application within this State.

CERTIFICATE UNDER SECTION 58-25-80

- (50) Exempt from any state or local ad valorem, income, sales, fuel, excise, or other use taxes or other taxes from which municipalities and counties are exempt.