



# Form ST-101 Sales Tax Resale or Exemption Certificate

Buyer's name			Seller's name		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code

**Seller:** Each exemption a customer claims on this form might have special rules (see instructions). It's your responsibility to learn the rules. You must charge tax on goods that don't qualify for a claimed exemption.

**Buyer:** Complete the section that applies to you.

**1. Buying for Resale.** I'll sell, rent, or lease the goods I'm buying in the regular course of my business.

a. List the primary nature of your business \_\_\_\_\_ . Describe the products you sell, rent, or lease \_\_\_\_\_ .

b. Check the box that applies:  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. Producer Exemptions** (see instructions). I'm in the business of producing \_\_\_\_\_ .  
I'll put the goods that I'm buying to an exempt use in the business selected below.

- |   |  |   |   |
|---|--|---|---|
| <input type="checkbox"/> Broadcasting               | Production Exemption (check all that apply): |   |   |
| <input type="checkbox"/> Logging                    | <input type="checkbox"/> Fabricating         | <input type="checkbox"/> Hunting or fishing operation | <input type="checkbox"/> Mining <input type="checkbox"/> Ranching |
| <input type="checkbox"/> Publishing free newspapers | <input type="checkbox"/> Farming             | <input type="checkbox"/> Manufacturing                | <input type="checkbox"/> Processing                               |

**3. Exempt Buyers.** All purchases are exempt and no permit number is required. Check the box that applies.

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

**4. Contractor Exemptions** (see instructions).

a. Invoice, purchase order, or job number that corresponds with this project \_\_\_\_\_

b. City and state where job is located \_\_\_\_\_

c. Project owner name \_\_\_\_\_

d. This exempt project is (check appropriate box):

- In a nontaxing state. (To qualify, materials must become part of the real property.)
- An agricultural irrigation project.
- For production equipment owned by a producer who qualifies for the production exemption.
- A certified data center project.

**5. Other Exempt Goods and Buyers** (see instructions).

- |  |  |
|--|--|
| <input type="checkbox"/> Aerial tramway component or snowmaking/grooming equipment   | <input type="checkbox"/> Livestock sold at a public livestock market   |
| <input type="checkbox"/> American Indian buyer holding Tribal ID No. _____<br>You can't use this form for vehicle or vessel purchases (see instructions) | <input type="checkbox"/> Medical items that qualify (see instructions)                                       |
| <input type="checkbox"/> Certified data center   | <input type="checkbox"/> Pollution control items   |
| <input type="checkbox"/> Church buying goods for food bank or to sell meals to members   | <input type="checkbox"/> Research and development goods  |
| <input type="checkbox"/> Food bank or soup kitchen buying food or food service goods   | <input type="checkbox"/> Other goods or entity exempt by law under the following statute<br>(required) _____ |
| <input type="checkbox"/> Heating fuels   |  |
| <input type="checkbox"/> Irrigation equipment and supplies used for agriculture  |  |

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

**General.** Sellers must charge tax to any customer and on any goods that don't qualify for a claimed exemption and are taxable by law. The form is valid only if all information is complete. The seller must keep the form.

### 1. Buying for Resale

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

- Wholesalers who make 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](http://tax.idaho.gov/validseller) or contacting the Tax Commission.

### 2. Producer Exemptions

Businesses that primarily produce products for resale don't have to pay tax on goods that they directly and primarily use in the production process. Businesses offering the right to hunt or fish as a taxable activity don't have to pay tax on goods that they directly and primarily use in the hunting or fishing activity.

Qualifying businesses must pay sales tax on all of the following:

- Transportation equipment and supplies
- Goods used in selling or distribution
- Janitorial or cleaning equipment or supplies
- Maintenance or repair equipment and supplies
- Office equipment and supplies
- Any licensed motor vehicle or trailer and parts
- Aircraft and parts
- Recreational vehicle (e.g., snowmobile, ATV, off-highway motorcycle, camper, travel trailer)
- Goods that become improvements to real property (e.g., fence posts)

Loggers, broadcasters, and publishers of newspapers that are free to the public and contain at least 10% informational content (not ads) have a similar exemption. Sellers still must charge these businesses tax on purchases of the bulleted items listed above.

**Seller:** For producer exemptions, you can stamp or imprint an exemption statement on the front of the invoice. (Contact the Tax Commission to get the required language for the exemption statement.)

### 3. Exempt Buyers

These buyers are exempt from tax on all purchases.

**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.** Only nonprofit canal companies qualify.

**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 of 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.** Only nonprofit children's free dental service clinics qualify.

**Credit unions.** Both state and federal credit unions qualify.

**Emergency medical service (EMS) agencies.** Only nonprofit emergency medical service agencies qualify.

**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.

**Idaho Foodbank Warehouse, Inc.**

**Museums.** Only nonprofit museums qualify. A museum collects, preserves, and displays objects and information to help the public interpret the past and present and to explore the future. Examples include institutions that exhibit science, history, art, and culture as well as zoos and aquariums.

**Qualified health organizations:**

- American Cancer Society
- American Diabetes Association
- American Heart Association
- American Lung Association of Idaho
- 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 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
- Idaho Digital Learning Academy

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.**

**Volunteer fire departments.**

#### 4. Contractor Exemptions

Four exemptions apply to contractors:

- Agricultural irrigation
- Certified data centers
- Nontaxing states
- Production equipment

To claim one of these exemptions, contractors must identify the project owner, location, and the invoice, purchase order, or job number that corresponds with this project.

**Agricultural irrigation.** Irrigation equipment and materials for an agricultural irrigation project are exempt. An irrigation system for a golf course or a residence doesn't qualify.

**Certified data centers.** Contractors working on a certified data center project can buy building materials, equipment, and fixtures that will become part of the new data center facility without paying sales tax. (See section 5 for more information about certified data centers.)

This exemption doesn't apply to tools, equipment, or building materials that don't become part of the data center facility.

**Nontaxing state.** Construction materials for a job in a nontaxing state are exempt from Idaho sales tax. This exemption applies only to materials that will become part of real property and only if the contractor isn't subject to a use tax or a similar tax in the other state. Jobs in Alaska, Oregon, and Montana qualify, as do some jobs in Washington.

**Production equipment.** A contractor installing production equipment for a producer can buy the equipment and supplies exempt from tax. This exemption doesn't apply to materials that become part of real property.

## 5. Other 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 the 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 the owner or operator of a downhill ski area buys and uses to prepare and maintain the downhill ski slopes accessed by aerial tramways also 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 for more details.

**American Indians.** Sales to an enrolled 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.

**Churches.** Churches can buy food for meals they sell to members or qualifying goods for their food bank without paying tax.

**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 for more details.

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

**Seller:** *For heating fuel, you can stamp or imprint an exemption statement on the front of the invoice. Contact the Tax Commission to get the required language for the 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 have to keep a Form ST-101 on file for them.*

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

**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 for more details.

**Medical items.** Only the following prescribed medical goods qualify if a licensed practitioner will administer or distribute them: drugs, contact lenses, eyeglasses, oxygen, insulin, syringes, prosthetic devices, durable medical equipment, dental and orthopedic appliances (including fillings), urinary and colostomy supplies, enteral and parenteral feeding equipment and supplies, hemodialysis and peritoneal dialysis drugs and supplies, and chemicals and equipment used to test or monitor blood or urine of a diabetic. See Idaho Code section 63-3622NN for more details.

**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 for more details.

**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 for more details.

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 for more details.

**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)