

TENNESSEE DEPARTMENT OF REVENUE

**TENNESSEE SALES OR USE TAX CERTIFICATE OF EXEMPTION
For Rural Electric Cooperatives, Community Services Cooperatives
and Governmental Utility Districts**



TO: Vendor's Name _____

Vendor's Address _____

I, _____, an authorized representative of:

(NAME) _____

(ADDRESS) _____

do hereby certify the tangible personal property or taxable services provided by the vendor named above are being purchased for use and consumption by the named Rural Electric Cooperative, Community Service Cooperative, or Governmental Utility District organized and created under the applicable laws of the State of Tennessee.

I understand that falsification of this document with the intent to evade the lawful tax may be punishable as provided by the Tennessee Code Annotated.

NAME _____
Please print

TITLE _____

SIGNATURE _____

DATE _____

This certificate of exemption may be used by Rural Electric and Community Service Cooperatives organized under the provisions of Sections 65-25-201, et seq., of the *Tennessee Code Annotated*, and Utility Districts organized under the provisions of Sections 7-82-101, et seq., of the *Tennessee Code Annotated*, or *Private Acts of the Tennessee General Assembly*.

CAUTION: This is intended for use only for **direct purchases** by the named organizations. Direct billings for goods and services made to contractors or other representatives of Rural Electric Cooperatives, Community Service Cooperatives, and Governmental Utility Districts are not covered by this exemption certificate.