



TENNESSEE SALES & USE TAX

Sales Tax Exemptions: An Overview

February 2021

Entity-Based Exemptions Include...

- Agricultural
- Common Carriers Limited Direct Pay
- Industrial Machinery for Manufacturers/Contractors
- Qualified Data Center
- Warehouse or Distribution Facility
- Research & Development
- Non-profits & educational entities
- Credit unions
- Headquarters' computer/telecom centers
- Health/Fitness Club
- Call centers
- Tennessee governmental
- Foreign missions and diplomats



Commonly Used Sales Tax Exemption Certificates

- Resale Authorization Certificate
- Certificate of Exemption for Exempt Organizations or Institutions
- Agricultural Sales and Use Tax Certificate of Exemption
- Certificate of Exemption for Industrial Machinery
- Government Certificate of Exemption



THANK YOU