



# BUYERS' RETAIL SALES TAX EXEMPTION CERTIFICATE

Not to be used to make purchases for resale

<i>Vendor/Seller</i> Seattle Housing Authority (SHA)		<i>Date</i> 11/24/09	
<i>Street Address</i> 120 Sixth Ave North/PO Box 19028	<i>City</i> Seattle	<i>State</i> WA	<i>Zip Code</i> 98109

I, the undersigned buyer, certify I am making an exempt purchase for the following reason: *(Enter information and/or check applicable box(es))*

### 1. Nonresident:

Place of residence: \_\_\_\_\_

Type of proof of residence accepted (drivers license, fishing license, etc) \_\_\_\_\_, including any identification numbers \_\_\_\_\_, and expiration date \_\_\_\_\_.

- a.  Tangible personal property other than motor vehicles for use outside Washington by a resident of a state, possession, or province of Canada, with a sales tax rate of less than three percent.
- b.  Watercraft *(Include make, model and serial number of vessel):*

Registered or documented with the US Coast Guard or state of principal use and will leave Washington waters within 45 days; **or**

Buyer is a resident of a foreign country. Purchase is for use outside Washington and will leave Washington waters within 45 days.

Seller's Signature: \_\_\_\_\_

### 2. Electric Vehicles:

- a.  Batteries for electric vehicles or the purchase of labor and services rendered in respect to installing, repairing, altering, or improving electric vehicle batteries.
- b.  Tangible personal property that will become a component of electric vehicle infrastructure or the purchase of or charge made for labor and services rendered in respect to installing, constructing, repairing, or improving electric vehicle infrastructure.

### 3. Intrastate Air Transport:

Airplanes for use in providing intrastate air transportation by a commuter air carrier and the sale of repair and related services for these airplanes.

### 4. Interstate or Foreign Commerce or Commercial Deep Sea Fishing Business:

- a.  Motor vehicles, trailers and component parts thereof used to transport persons or property *for hire* in interstate or foreign commerce.
- b.  Airplanes, locomotives, railroad cars or watercraft and component parts thereof used in transporting persons or property *for hire*.
- c.  Labor and services rendered to construct, repair, clean, alter or improve *for hire* carrier property.
- d.  Items for use connected with private or common carriers engaged in air, rail or water in interstate or foreign commerce. *(Note: Items consumed in the state are subject to use tax.)*
- e.  Fuel to be consumed outside of Washington by a vessel primarily engaged in foreign commerce.

Vessel Name: \_\_\_\_\_

Type of Fuel: \_\_\_\_\_ Quantity: \_\_\_\_\_

- f.  Watercraft, component parts, labor and services, and/or diesel fuel used in a qualifying commercial deep sea fishing operation.

Registered Vessel Name: \_\_\_\_\_ Vessel Number: \_\_\_\_\_

**5. Sales to Indians:**

- Tangible personal property or services purchased by Indians or Indian tribes when the goods are delivered to or services provided within Indian country.

**6. Other:**

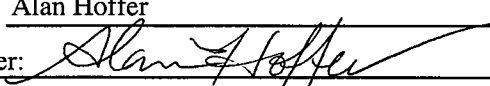
- a.  Prescription items (*describe*): \_\_\_\_\_
- b.  Machinery and equipment (*including labor and services to install*) used directly in generating electricity using fuel cells, wind, sun, biomass energy, tidal or wave energy, geothermal resources, anaerobic digestion, technology that converts otherwise lost energy from exhaust, or landfill gas.
- c.  Biodiesel blend or E85 motor fuel construction and purchases of machinery and equipment for retail facilities.
- d.  Biodiesel blend or E85 motor fuel delivery vehicles and service charges on such vehicles.
- e.  Waste vegetable oil used to produce biodiesel fuel for personal use.
- f.  Equipment rental and purchase of services for use in motion picture and video production.
- g.  Objects of art or cultural value purchased by an artistic or cultural organization.
- h.  Animal pharmaceuticals purchased by veterinarians (*describe*): \_\_\_\_\_
- i.  Computer hardware, peripherals, software and related installation, used by the aerospace industry.
- j.  Computer hardware, peripherals, software and related installation, purchased by publishers and printers.
- k.  City, County, Tribal, or Inter-Tribal Housing Authorities.
- l.  Tangible personal property for use in a noncontiguous state delivered to the usual receiving terminal of the shipper.  
Type of Goods Purchased: \_\_\_\_\_  
Point of Delivery: \_\_\_\_\_ Carrier/Agent: \_\_\_\_\_
- m.  Gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials.
- n.  Hog fuel used to produce electricity, steam, heat, or biofuel.
- o.  Tangible personal property under the weatherization assistance program.
- p.  Trail Grooming Services.
- q.  Honey bees purchased by an eligible apiarist. Apiarist ID #: \_\_\_\_\_
- r.  Federal credit union purchases.

I, the undersigned buyer, understand that by completing and signing this certificate I am certifying that I qualify for the tax-exempt purchase(s) indicated above. I understand that I will be required to pay sales or use tax on purchases that do not qualify for an exemption. In addition, I understand that false or erroneous use of this certificate will result in liability for unpaid tax with interest and may result in additional penalties.

Type of entity:  Individual  Corporation  Sole Proprietor  Partnership  Other (Explain)

Type of Business: Public Housing Tax Registration No.: 91-6000977

Name of Buyer: Alan Hoffer Title: Contract Admin/Buyer II

Signature of Buyer: 

Street Address: 120 Sixth Ave N/PO Box 19028

City: Seattle State: WA Zip: 98109

**Seller must maintain a copy. Do not send to Department of Revenue.**

*Each exemption on this form has specific rules (see instructions)*



**Location** 120 6th Ave N, Seattle, WA  
**Mailing** P.O. Box 19028, Seattle, WA 98109-1028  
**Telephone** 206-615-3300  
**TTY** 1-800-833-6388  
**Website** www.seattlehousing.org

April 1, 2009

**To:** Vendors of the Housing Authority of the City of Seattle

**Re:** Seattle Housing Authority – Statutory Retail Sales Tax Exemption  
Federal Tax ID #91-6000977  
Washington State UBI # 601-328-125-000  
State Tax Registration Number: 600-200-233

This is to provide you with a written certification that the Seattle Housing Authority (SHA) is a duly organized and legally existing public body corporate and politic and a housing authority under the laws of the State of Washington. As a housing authority created under RCW Chapter 35.82, SHA is exempt from all taxes and special assessments of the city, county, the State of Washington or any other political subdivisions of the State in accordance Section 35.82.210 of the Revised Code of Washington, as amended.

SHA's exemption from the retail sales tax is further provided in the Washington State Administrative Code, Title 458, for the State Department of Revenue. WAC Section 458-20-189 Paragraph (6) on Retail Sales Tax Exemptions states that "... the retail sales tax does not apply to sales to city of county housing authorities which were created under the provisions of the Washington housing authorities' law, chapter 35.82 RCW..." An excerpt from this section and copies of Department of Revenue determination letters are attached for your reference.

If you have questions regarding the application of the retail sales tax exemption to the Seattle Housing Authority, please contact Janet Hayes, our Corporate Controller at (206)615-3581. For invoice payment related questions, please contact our Accounts Payable staff by calling Brenda Mix at (206)615-3421 or Tran Wong at (206)615-3483.

Sincerely,

Shelly Yapp,  
Chief Financial Officer

Enclosures

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**Commissioners** Katie Hong *Chair* Yusuf Cabdi *Vice Chair*  
Sybil Bailey Nora Gibson John Littel Juan Martínez Kollin Min

**Executive Director**  
Tom Tierney

**Excerpt from Washington State Administrative Code, Title 458  
WAC 458-20-189, Paragraph 6 (Housing Authority Exemption):**

**WAC 458-20-189 Sales to and by the state of Washington, counties, cities, towns, school districts, and fire districts. (1) Introduction.** This section discusses the business and occupation (B&O), retail sales, use, and public utility tax applications to sales made to and by the state of Washington, counties, cities, towns, school districts, and fire districts. Hospitals or similar institutions operated by the state of Washington, or a municipal corporation thereof, should refer to WAC 458-20-168. School districts should also refer to WAC 458-20-167. Persons providing physical fitness activities and amusement and recreation activities should also refer to WAC 458-20-183.

**.(5) Retail sales tax.**

(a) The retail sales tax generally applies to all retail sales made to the state of Washington, its departments and institutions, and to municipal corporations of the state.

(b) The state of Washington, its departments and institutions, and all municipal corporations are required to collect retail sales tax on all retail sales of tangible personal property or services classified as retail services unless specific exemptions apply. Retail sales tax must be collected and remitted even though the sale may be exempt from the retailing B&O tax. For example, a city police department must collect retail sales tax on casual sales of unclaimed property to consumers, even though this activity is not subject to the B&O tax because these sales are considered casual sales. (See also WAC 458-20-106.)

**.(6) Retail sales tax exemptions. The retail sales tax does not apply to the following:**

(a) Sales to city or county housing authorities which were created under the provisions of the Washington housing authorities law, chapter 35.82 RCW. However, prime contractors and subcontractors for city or county housing authorities should refer to WAC 458-20-17001 (Government contracting -- Construction, installations, or improvements to government real property) to determine their tax liability.

ts which they have extracted or manufactured must report, unless exempt by law, under both the "production" (extracting and/or manufacturing) and "selling" (wholesaling or retailing) classifications of the B&O tax, and claim a tax credit under the multiple activities tax credit system. (See WAC 458-20-19301 on multiple activities tax credits.)



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

February 19, 2004

Janell Harstad  
Seattle Housing Authority  
120 6<sup>th</sup> Ave North  
Seattle, WA 98109-5002

Registration No.: 601 328 125

Dear Ms. Harstad:

Thank you for your e-mail inquiry of February 4, 2004, regarding the local and state tax exemptions available for housing authorities.

As the Seattle Housing Authority you have recently rented rooms at the Hampton Inn Suites (located at 700 5<sup>th</sup> Ave N, Seattle) and were charged both city and state sales taxes. You feel you are exempt from these taxes and would like something in writing to show to Hampton Suites.

Per 35.82.210:

The property of an authority is declared to be public property used for essential public and governmental purposes and such property and an authority shall be exempt from all taxes and special assessments of the city, the county, the state or any political subdivision

The Department of Revenue does not have a specific form for the sales tax exemption for housing authorities. Generally, the Department issues letters verifying the housing authority's tax exemption status. The housing authorities may then use the letter to present to their vendors.

Therefore, charges to the housing authority for lodging are not subject to either state or local retail sales tax.

Sincerely,

Cheryl Moss  
Taxpayer Information Specialist  
Taxpayer Information & Education

Taxpayer Services  
PO Box 47478 • Olympia, Washington 98504-7478 • Phone (360) 486-2346 • Fax (360) 486-2159





STATE OF WASHINGTON

DEPARTMENT OF REVENUE

P.O. Box 47450 • Olympia, Washington 98504-7450 • (360) 786-6100 • FAX (360) 586-5543  
INTERNET ADDRESS: <http://www.wa.gov/dor/wador.htm>

June 23, 1998

Janell Harstad  
Accounts Payable Supervisor  
Seattle Housing Authority  
120 Sixth Avenue North  
Seattle, Washington 98109-5003

UBI/Tax Registration Number: 600200233

Dear Ms. Harstad:

This is in response to your letter of June 18, 1998, concerning sales tax.

You write that the Seattle Housing Authority recently hosted an awards luncheon for employees. Although you are aware that city and county housing authorities are not subject to sales tax, the restaurant has declined to eliminate sales tax from the invoice. Consequently, you ask us to provide a written ruling confirming that sales tax does not apply to the transaction.

This confirms that purchases by city and county housing authorities are not subject to sales tax. The enclosed administrative rule, Washington Administrative Code (WAC) 458-20-189, explains that city and county housing authorities do not pay sales tax.

Merchants are frequently unaware that state law exempts city and housing authorities from the payment of sales tax. Adding to the confusion is that there is no exemption certificate for exempt housing authorities to provide to merchants.

This letter should confirm for this and future transactions that purchases by the Seattle Housing Authority are indeed exempt from tax. In the event that this letter is not sufficient, the housing authority may provide a copy of the enclosed tax decision, Det. No. 88-11, 4 WTD 447 (1987). Merchants with questions may also contact the Department of Revenue's Telephone Information Center at 1-800-647-7706.

Sincerely,

Jo Anne Gordon  
Taxpayer Information Specialist  
Taxpayer Information and Education Section

Enclosures

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\* To be exempt, a city or county housing authority must be established under chapter 35.82 Revised Code of Washington (RCW).