

TENNESSEE DEPARTMENT OF REVENUE

**TENNESSEE SALES OR USE TAX CERTIFICATE OF EXEMPTION**  
**for**  
**Electric Generating and Distribution Systems,**  
**Resource Recovery Facilities,**  
**or Coal Gasification Plants and Distribution Systems**



**TO:** Vendor's Name: \_\_\_\_\_

Vendor's Address: \_\_\_\_\_

The undersigned hereby certifies that the purchases of materials and equipment being made on this certificate of exemption are to be incorporated into or made a part of:

(1) \_\_\_\_\_ an electric generating plant or distribution system, a resource recovery facility where steam or electric energy is produced, or a coal gasification plant or distribution system owned and operated by the United States or an agency thereof created by an act of Congress, or by the State of Tennessee or an agency or political subdivision thereof, or any authority organized pursuant to the Rural Electric and Community Services Cooperative Act, compiled in Title 65, Chapter 25, Part 2 of the Tennessee Code Annotated.

(2) \_\_\_\_\_ an electric generating plant, including transmission substation, owned or operated by any person that does not now or intend in the future to generate electricity from a plant located in Tennessee or to distribute electricity to consumers in Tennessee.

The undersigned further certifies that if any of the purchases being made on this Certificate of Exemption are used in any manner that would make the purchases subject to the Tennessee Sales or Use Tax, the purchaser will pay the tax directly to the Department of Revenue, State of Tennessee.

Name of Project: \_\_\_\_\_

Name of Purchaser: \_\_\_\_\_

Name of Owner: \_\_\_\_\_

By: \_\_\_\_\_

Address: \_\_\_\_\_

**A COPY OF THIS CERTIFICATE MUST BE USED FOR EACH PURCHASE**