



Sales Tax Resale Application/Renewal Form

Year: _____ **New Application** **Renewal**

Resale Cards/Certificates are valid on a calendar year basis and expire on December 31st of each year. The resale card/certificate will only be issued to businesses who are located within the city, are registered with the city and are current in filing and remitting sales tax.

Business Name: _____ **Sales Tax Acct. No.:** _____

Owner's Name: _____ **Phone No.:** _____

Physical Address: _____

Mailing Address: _____ **City:** _____ **State:** _____ **Zip:** _____

Type of Business Activity: _____

Type of Items to be purchased for resale: 1. _____

2. _____ **3.** _____

4. _____ **5.** _____

If there will be more than one authorized purchaser on this card please list their names below and a separate card will be issued for that person.

Additional Authorized Purchasers: _____

I acknowledge that I am solely responsible for purchases made on this card. I understand that misuse of the resale card is unlawful and subject to prosecution, a fine and the card being revoked. I have read and understand Craig Municipal Code section 3.08.025 (shown below) and certify that this resale card/certificate shall be used in accordance with the Craig Municipal Code. I understand that the

card/certificate may only be used for goods or components that will be resold in the City of Craig, subject to city sales tax at the point of sale.

Signature: _____ **Printed Name:** _____

Card Number Issued: _____ **Date:** _____

Craig Municipal Code Section 3.08.025 Exemption of sales for resale.

- A. The following sales of goods and services are exempt from the sales tax:
1. . Sales of goods to wholesale dealers located in the city, who deal in goods of the type sold, for the purpose of a subsequent sale by such dealer in the city;
 2. Sales to retail dealers located in the city, who deal in goods of the type sold, for the purpose of a subsequent retail sale by such dealer in the city, which sale will be subject to the tax imposed by this chapter;
 3. Sales of tangible goods and services to a person engaged in manufacturing within the city, products sold primarily within the city, which property is converted into or becomes an ingredient or component part of the manufactured product or a container therefor, or otherwise enters directly into the manufacturing process;
 4. Sales to a building or construction contractor or subcontractor, pursuant to a valid city building permit issued or renewed no more than one year prior to the sale transaction being exempted for the tax, for use on a project within the city, of building materials, supplies, and other tangible goods and services to be incorporated or used as component parts of a completed structure, driveway, landscaping, and other portions of the project and services utilized directly in the construction, erection, landscaping, and similar work on the project. This exemption shall not apply to tools, equipment, fuel, clothing, food and similar items of goods utilized but not incorporated into a project.
- B. Resale cards shall be valid for a period of one year and shall be reissued in January of each calendar year by the city upon determination that a seller has established compliance with the resale exemption described herein. Resale cards shall be surrendered when the holder ceases doing business. Misuse of a resale card is a violation subject to penalty.
- C. Misuse of a resale card shall constitute a misdemeanor and is punishable by a fine up to \$300.00, and subject to revocation of the resale card.
- D. Resale cards will be issued to businesses located in the city who are current in filing and remitting their sales tax.