

Rainwater capturing supplies and equipment are sales tax exempt in Texas; complete this exemption form and give it to your supplier at the time of purchase.

01-339 (Back)
FORM
STATE
COM (Rev.4-13/8)

SAVE A COPY CLEAR SIDE

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:


Materials used solely to route and store captured rainwater into a rainwater harvesting system including: filters; gutters; conveyance piping and valves; collection tanks; screens and filters for the gutters; piping; pumps; and tanks; as well as a whole-house potable water system or conveyance to and from a landscaping filtration system

Purchaser claims this exemption for the following reason:

Per Texas tax code 151.355 and 3.318. Texas tax codes exempt rainwater equipment and supplies from state sales tax.

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

 Purchaser	Title	Date
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.
THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.
Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

**This certificate should be furnished to the supplier.
Do not send the completed certificate to the Comptroller of Public Accounts.**