

Certificate of Exemption

HMC 4.20.080 A person shall apply to the City Clerk for a certificate of exemption that is required for an exemption from sales tax under HMC [4.20.050](#), on a form approved by the City Clerk.

Business Name:

Business License #

Owner/Authorized
Person:

Business Conducted
in the City:

Houston Municipal Code requires a business operating inside the City of Houston to collect the City's sales tax and file a sales tax return for sales made within the City. The business is requesting a certificate of exemption from tax return filing requirements as **all** sales conducted are exempt from taxation or not subject to taxation.

ALL SALES EXEMPT – Listed below are the sales tax exemptions under HMC 4.20.050.

Please **initial** all that apply

1. _____ *Sales of real property and interests in real property.*
2. _____ *Sales of securities, insurance and bonds of guaranty and fidelity.*
3. _____ *The following fees charged by banks, savings and loan associations, credit unions and investment banks: service fees, monthly account fees, nonsufficient funds (NSF) fees, ATM overdraft protection, notary and attachment fees, fees for bank checks, money orders, travelers checks, foreign currency and similar products. Loan transaction fees and escrow collection service fees. Safe deposit box rentals or fees. Fees for, or commissions on, the sale, exchange or transfer of currency, stocks, bonds and other securities.*
4. _____ *Contracts to transport elementary or secondary school students to and from school.*
5. _____ *Sales of food in lunchrooms or cafeterias in elementary, secondary or post-secondary schools that are operated primarily for the convenience of school students and faculty, and not operated for profit.*
6. _____ *Sales, rentals or services which the city is prohibited from taxing by the Constitution or statutes of the United States or the state of Alaska.*
7. _____ *Sales of subscriptions to newspapers and other periodicals.*
8. _____ *Sales, rentals and services by or to the United States, the state of Alaska, and any of their agencies, instrumentalities, or political subdivisions.*
9. _____ *Dues or fees to nonprofit clubs, labor unions or fraternal organizations.*
10. _____ *Sales of admission to school entertainments, school athletic events, and events conducted for the benefit of charitable or community organizations. Retail sales by a school sanctioned activity group raising funds for its approved purpose. This exemption does not apply to sales of gaming property.*

11. _____ Sales of air, train, boat, cruise line or bus tour transportation, car rentals, accommodations, or admission to entertainment events, where the service is provided outside the city, and fees or commissions related to such sales.

12. _____ Sales related to orbital space facilities, space propulsion systems, space vehicles, satellites or stations, to the extent of the exemption required by AS [29.45.650\(h\)](#).

13. _____ Sales of property purchased with food coupons, food stamps, or other certificates issued under [7 U.S.C. 2011](#) through [2036](#) (Food Stamp Act) or food instruments, food vouchers, or other certificates issued under [42 U.S.C. 1786](#) (Special Supplemental Food Program for Women, Infants and Children).

14. _____ Residential rentals for a term of 30 or more consecutive days.

15. _____ **All** sales and services are delivered or provided outside City limits and not subject to tax under 5.16.040. The business documents the location of its sales and retains such documentation for the proper retention period.

I, _____, hereby affirm the following:
Print Owner/Authorized Signer

- ✓ The named business has no taxable sales because they are all exempt or not subject to tax;
- ✓ This waiver from filing returns does **not** exempt any other requirements within HMC 4.20 Sales Tax;
- ✓ The business shall notify the City if its sales practices change. Failure to notify the City or failure to properly collect or remit sales tax does not relieve responsibility of payment of tax, penalty, interest or fines provided under HMC 4.20;
- ✓ The business is required to retain and maintain accounting records, documentation of exempt sales and is subject to audit under HMC 4.20;
- ✓ A copy of the sales tax code (HMC 4.20) was offered upon completion of this form and is available for viewing online at www.houston-ak.gov.
- ✓ The City Clerk may revoke the certificate of exemption under HMC 4.20.080 (B).

The information on this application is true and correct to the best of my knowledge.



Signature

Date

Office Use Only:

Certificate # _____

Approved By: _____

Issued Date: _____

Expiration Date: _____