



Commonwealth of Virginia
Department of Taxation
www.tax.virginia.gov/nonprofit

Retail Sales and Use Tax Certificate of Exemption

Combat Veterans Motorcycle
Association Blue Ridge Chapter 27
5220 Foxtail Lane
Roanoke, VA 24019

Issued Date: 04/21/2017
Expiration Date: 04/21/2022
Exemption Number: SE472626308F04212022

This letter confirms that your organization qualifies under *Code of Virginia* § 58.1-609.11 to purchase tangible personal property without paying the Virginia sales and use tax. The exemption includes meals, prepared food and catering purchased on or after April 22, 2016, by the organization for its use or consumption. The exemption is not applicable to the following: 1) purchases of taxable services, such as hotel and motel accommodations; 2) purchases of tangible personal property used primarily in hosting social events and recreational activities for its members; and 3) purchases of tangible personal property used primarily to provide insurance benefits to members or their dependents.

To purchase tangible personal property without paying Virginia sales and use tax:

- Present a copy of this letter to each dealer.
- Pay directly from the organization's funds (i.e., debit card, credit card or checking account). Purchases by a member of the organization from his personal funds (i.e., cash, personal credit card or personal checking account) are taxable even though they may be reimbursed by the organization. If the organization issues credit cards to employees who are responsible for payment of the charges that are reimbursed by the organization, these types of transactions are taxable.
- Employees or members may NOT use this exemption certificate to purchase goods for personal use.
- The organization must establish: 1) that the provision of meals, prepared food and catering to individuals furthers an official function, mission, service or purpose of the nonprofit organization; and 2) that the organization has determined to whom, when, and how the meals or food are served or consumed.

Dealers, please note the following:

- The dealer is required to have a valid certificate of exemption from each organization on file.

I certify that the item(s) being purchased will be used or consumed by the organization named above and that payment for this purchase is made to the vendor from the organization's funds.

Organization's Authorized Representative: Scott T Robertson

Printed Name: Scott Robertson

Any misuse of exemption certificates will be subject to the penalties prescribed in § 58.1-623.1 of the *Code of Virginia*.