IDAHO State Tax Commission

Form ST-101
Sales Tax Resale or Exemption Certificate

(*Contractors improving real property, use Form ST-103C*)

Buyer's name			Seller's name		
Cassia County					
Address			**Address**		
1459 Overland Avenue					
City	**State**	**ZIP code**	**City**	**State**	**ZIP code**
Burley	ID	83318			

Seller: All purchases might not qualify for the exemption claimed. Refer to the instructions for information about each exemption, and items on which you should collect tax.

Buyer: Complete the section that applies to you. If the goods you're buying don't qualify for the exemption you're claiming, you will be responsible for the tax due. Refer to the instructions for information about each exemption, and items on which you should pay tax.

1. Buying for Resale. I'll sell, rent, or lease the goods I'm buying in the regular course of my business.

a. Describe the primary nature of your business _____ (*required*)

Describe the products you sell, rent, or lease _____ (*required*)

b. Check the box that applies:

- ☐ Idaho registered retailer; seller's permit number _____ (*required - see instructions*)
- ☐ Wholesaler only; no retail sales
- ☐ Retailer selling only through a marketplace facilitator
- ☐ Out-of-state retailer; no Idaho business presence
- ☐ Idaho registered prepaid wireless service seller; E911 fee permit number _____ (*required - see instructions*)

2. Producer Exemptions (see instructions). Describe the products you produce. _____ (*required*)

I'll put the goods that I'm buying to an exempt use in the business selected below:

- ☐ Broadcasting
- ☐ Logging
- ☐ Publishing free newspapers

Production Exemption (check all that apply):

- ☐ Fabricating
- ☐ Farming
- ☐ Hunting or fishing operation
- ☐ Manufacturing
- ☐ Mining
- ☐ Processing
- ☐ Ranching

3. Exempt Buyers. Purchases made directly by the entities listed below are exempt. Check the box that applies.

- ☐ Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.
- ☐ American Indian tribes
- ☐ American Red Cross
- ☐ Amtrak
- ☐ Blind Services Foundation, Inc.
- ☐ Canal companies (*nonprofit only*)
- ☐ Centers for independent living
- ☐ Children's free dental service clinics (*nonprofit only*)
- ☐ Credit unions (state/federal)
- ☐ Emergency medical services (EMS) agencies (*nonprofit only*)
- ☐ Forest protective associations
- ☒ Government (U.S./Idaho)
- ☐ Hospitals (*nonprofit only*)
- ☐ Idaho Foodbank Warehouse, Inc.
- ☐ Museums (*nonprofit only*)
- ☐ Qualifying health organizations (*see instructions for list*)
- ☐ Schools (*nonprofit only*)
- ☐ Senior citizen centers (*nonprofit only*)
- ☐ Volunteer fire departments (*nonprofit only*)

4. Other Exempt Goods and Buyers (see instructions).

- ☐ Aerial tramway component or snowmaking/grooming equipment
- ☐ American Indian buyer holding Tribal ID No. _____
  You can't use this form for vehicle or vessel purchases (*see instructions*)
- ☐ Certified data center
- ☐ Church buying goods for food bank or to sell meals to members
- ☐ Food bank or soup kitchen buying food or food service goods
- ☐ Heating fuels
- ☐ Irrigation equipment and supplies used for agriculture
- ☐ Livestock sold at a public livestock market
- ☐ Medical items that qualify (*see instructions*)
- ☐ Pollution control items
- ☐ Qualified semiconductor project
- ☐ Research and development goods
- ☐ Other goods or entity exempt by law under the following statute _____ (*required*)

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Buyer's signature	Buyer's name (please print)	Title
Theresa Forthun	Theresa Forthun	Cassia County Auditor
Buyer's federal EIN or driver's license number and state of issue		**Date**
82-6000292		November 17, 2026

IDAHO State Tax Commission

Form ST-101 — Instructions
Sales Tax Resale or Exemption Certificate

General. This form is valid only if all information has been completed. The seller must keep a copy of the completed form on file. The seller is responsible for collecting sales tax if the form isn't completed.

Buyer, if the goods you're buying don't qualify for the exemption you're claiming, you will be responsible for the tax due.

1. Buying for Resale

Buyers must have an Idaho seller's or E911 fee permit number unless they're:

- Wholesalers who make no retail sales.
- Retailers selling only through marketplace facilitators. (A marketplace facilitator is a person who provides a marketplace for third-party sellers.)
- Out-of-state retailers with no Idaho business presence (e.g., physical location, representatives, employees, etc.).

An Idaho seller's or E911 fee permit number has nine digits, such as 000123456. You can validate a permit number by visiting **tax.idaho.gov/validseller** or contacting the Tax Commission.

2. Producer Exemptions

Businesses that primarily produce products for resale don't have to pay tax on goods that they directly and primarily use in the production process. Businesses offering the right to hunt or fish as a taxable activity don't have to pay tax on goods that they directly and primarily use in the hunting or fishing activity.

Qualifying businesses must pay sales tax on all of the following:

- Transportation equipment and supplies
- Goods used in selling or distribution
- Janitorial or cleaning equipment or supplies
- Maintenance or repair equipment and supplies
- Office equipment and supplies
- Any licensed motor vehicle or trailer and parts
- Aircraft and parts
- Recreational vehicle (e.g., snowmobile, ATV, off-highway motorcycle, camper, travel trailer)
- Goods that become improvements to real property (e.g., fence posts)

Loggers, broadcasters, and publishers of newspapers that are free to the public and contain at least 10% informational content (not ads) have a similar exemption. Sellers still must charge these businesses tax on purchases of the bulleted items listed above.

> ***Seller:*** *For producer exemptions, you can stamp or imprint an exemption statement on the front of the invoice. (Contact the Tax Commission to get the required language for the exemption statement.)*

3. Exempt Buyers

These buyers are exempt from tax on all purchases.

Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.

American Indian tribes. Only tribal entities qualify.

American Red Cross.

Amtrak.

Blind Services Foundation, Inc.

Canal companies. Only nonprofit canal companies qualify.

Centers for independent living. To qualify, a center must be a private, nonprofit, nonresidential organization in which at least 51% of the board, management, and staff are persons with disabilities.

The center also must meet all of these criteria:

- It's designed and operated within a local community by individuals with disabilities.
- It provides a variety of independent living services and programs.
- It's cross-disability.

Children's free dental service clinics. Only nonprofit children's free dental service clinics qualify.

Credit unions. Both state and federal credit unions qualify.

Emergency medical service (EMS) agencies. Only nonprofit emergency medical service agencies qualify.

Forest protective associations.

Government. Only the U.S. government and Idaho state, county, city, and other political subdivisions qualify. Sales to other states and their political subdivisions are taxable.

Hospitals. Only licensed nonprofit hospitals qualify. Nursing homes or similar institutions don't.

Idaho Foodbank Warehouse, Inc.

Museums. Only nonprofit museums qualify. A museum collects, preserves, and displays objects and information to help the public interpret the past and present and to explore the future. Examples include institutions that exhibit science, history, art, and culture as well as zoos and aquariums.

Qualified health organizations:

- American Cancer Society
- American Diabetes Association
- American Heart Association
- American Lung Association of Idaho
- Arc, Inc., The
- Arthritis Foundation
- Camp Rainbow Gold
- Children's Home Society of Idaho
- Easter Seals
- Family Services Alliance of Southeast Idaho
- Idaho Association of Free and Charitable Clinics and its member clinics
- Idaho Community Action Agencies
- Idaho Cystic Fibrosis Foundation
- Idaho Diabetes Youth Programs
- Idaho Epilepsy League
- Idaho Primary Care Association and its community health centers
- Idaho Ronald McDonald House
- Idaho Women's and Children's Alliance
- March of Dimes
- Mental Health Association
- Muscular Dystrophy Foundation
- National Multiple Sclerosis Society
- Rocky Mountain Kidney Association
- Special Olympics Idaho
- United Cerebral Palsy

Schools. Certain public or nonprofit schools qualify. These schools include:

- Colleges and universities
- Primary, secondary, and charter schools
- Idaho Digital Learning Academy

Auxiliary organizations such as parent-teacher associations, booster clubs, and alumni groups don't qualify.

Schools primarily teaching subjects like business, dance, theater arts, music, cosmetology, writing, and gymnastics don't qualify.

Senior citizen centers. Only nonprofit community centers for senior citizens qualify.

Volunteer fire departments. Only nonprofit volunteer fire departments qualify.

4. Other Exempt Goods and Buyers

If buyers claim an exemption that isn't listed on this form, they must mark the "Other" box and list the section of the law that applies to the exemption. Otherwise, this certificate isn't valid.

Aerial tramway, snowmaking/grooming equipment. The sale, storage, use, or other consumption of parts, materials, or equipment that will become a component of an aerial passenger tramway are exempt from tax.

Snowgrooming and snowmaking equipment the owner or operator of a downhill ski area buys and uses to prepare and maintain the downhill ski slopes accessed by aerial tramways also is exempt. An aerial tramway includes chair lifts, gondolas, T-bar and J-bar lifts, platter lifts, rope tows, and similar devices. See Idaho Code section 63-3622Y.

American Indians. Sales to an enrolled Indian tribal member are exempt if the goods are delivered on the reservation. The buyer's Tribal Identification Number is required. For sales of vehicles or boats, use Form ST-133, *Sales Tax Exemption Certificate - Family or American Indian Sales*.

Certified data centers. Only data centers certified with the Tax Commission qualify. Certified data centers can buy the following without paying sales tax:

- Eligible server equipment including servers, rack servers, chillers, storage devices, generators, cabling, and enabling software integral to or installed on such equipment.
- New data center facilities, meaning the building or structural components of a building used primarily as a data center, including equipment, materials, and fixtures.

Churches. Churches can buy food for meals they sell to members or qualifying goods for their food bank without paying tax.

Food banks and soup kitchens. Food banks and soup kitchens can buy food or other goods used to grow, store, prepare, or serve food exempt from sales tax. The exemption doesn't include licensed motor vehicles or trailers. See Idaho Code section 63-3622O.

Heating fuels. Heating fuels such as wood, coal, petroleum, propane, and natural gas are exempt when purchased to heat an enclosed building or a building under construction, or when used for cooking or water heating. See Idaho Code section 63-3622G.

> ***Seller:*** *For heating fuel, you can stamp or imprint an exemption statement on the front of the invoice. Contact the Tax Commission to get the required language for the exemption statement.*
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> *Sales of liquid propane in units of 15 gallons or less that are identified in the vendor's records as cylinder sales are exempt from tax. You don't have to keep a Form ST-101 on file for them.*

Irrigation equipment and supplies. All irrigation equipment and supplies used directly and primarily for agriculture are exempt. See Idaho Code section 63-3622W.

Livestock. Sales of cattle, sheep, mules, horses, pigs, and goats are exempt when sold at a public livestock market. Sales of other animals don't qualify. See Idaho Code section 63-3622MM.

Medical items. Only the following prescribed medical goods qualify if a licensed practitioner will administer or distribute them: drugs, contact lenses, eyeglasses, oxygen, insulin, syringes, prosthetic devices, durable medical equipment, dental and orthopedic appliances (including fillings), urinary and colostomy supplies, enteral and parenteral feeding equipment and supplies, hemodialysis and peritoneal dialysis drugs and supplies, and chemicals and equipment used to test or monitor blood or urine of a diabetic. See Idaho Code section 63-3622N.

Pollution control items. The following items qualify: tangible personal property purchased to meet air or water quality standards of a federal or state agency; liners and reagents purchased to meet water quality standards; tangible personal property purchased to meet air or water quality standards and which become an improvement to real property of manufacturing, mining, farming or toxic waste treatment and storage businesses; and "dry-to-dry transfer systems" used in the dry cleaning industry. This exemption doesn't apply to items used in road construction, septic or sewer systems, drinking water treatment, or soil erosion prevention. Motor vehicles and buildings don't qualify. See Idaho Code section 63-3622X.

Qualified semiconductor projects. Applicants must submit a qualifying project outline to the Idaho Department of Commerce. Qualifying covered entities can purchase materials and supplies permanently installed or placed in or on a qualifying project without paying sales tax. A qualifying project includes activities conducted in Idaho to construct, expand, or modernize a facility for fabrication, assembly, testing, advanced packaging, or research and development of semiconductors. See Idaho Code section 63-3622WW.

Research and development (R&D). Purchases of goods that are primarily used to develop, design, manufacture, process, or fabricate a product or potential product qualify for exemption. See Idaho Code section 63-3622RR.

The Idaho National Laboratory and its contractors can claim an R&D exemption to buy goods directly and primarily used to advance scientific knowledge in areas that don't have a commercial application. Items that will become a part of real property don't qualify. See Idaho Code section 63-3622BB.

Contact us:
In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529
tax.idaho.gov/contact