



**CERTIFICATE TO LIMIT TO FIVE HUNDRED DOLLARS
(\$500) THE MAXIMUM SALES/USE TAX ON SALES OF
SELF PROPELLED LIGHT CONSTRUCTION EQUIPMENT**

To be completed by purchaser and retained by seller. Do not send the certificate to the SC Department of Revenue.

Purchaser's Statement:

As purchaser, I certify that the equipment being purchased is used for construction purposes (i.e. building or making additions to real property). I understand that if equipment is purchased for any other use such as maintenance or repair (i.e. road repair, mowing, golf course maintenance or in a landfill), the \$500.00 maximum tax does not apply. Furthermore, I understand that by extending this certificate that I am assuming liability for the sales or use tax due. If this equipment is used for other than construction purposes, the full rate of the tax applies.

Name of Purchaser _____
(Please Print)

Address _____
(Street) (City) (State) (ZIP)

Kind of Business Engaged in by Purchaser _____

Name of Seller _____

Seller's Retail License Number _____
(000-00000-0)

Date of Sale _____ Invoice Number _____

Amount of Sale \$ _____

Description of Self Propelled Light Construction Equipment and Compatible Attachments Purchased:

For what purpose will the equipment be used: _____

Net Engine Horsepower _____ (may not exceed 160 net engine horsepower)

Signed _____
Signature of Purchaser (Owner, Partner or Corp. Officer)

(Title)

(Date)

Article 21, Chapter 36, of Title 12 of the 1976 Code.

Pursuant to Code Section 12-36-2110(A)(7), the maximum sales or use tax imposed is \$500 of each self propelled light construction equipment with compatible attachments limited to a maximum of one hundred sixty net engine horsepower.