

**EXEMPTION CERTIFICATE FOR
PROPERTY USED IN THE CONSTRUCTION
OF A QUALIFIED FACILITY**

Revenue and Taxation Code (R&TC) section 6369.7

From January 1, 2019, to December 31, 2024, the sale and use of building materials and supplies purchased by a qualified person for use by that qualified person, in the construction of a qualified facility, are exempt from sales and use tax.

I, **hereby certify**, that the tangible personal property described below and purchased from:

SELLER'S NAME

SELLER'S ADDRESS (street, city, state, ZIP code)

are building materials and supplies that will be used by me in the construction of a qualified facility, meaning either:

- A medical facility, or a temporary residential facility for families of patients receiving care, including either or both inpatient and outpatient care, at a medical facility, located on a United States military base located in California; or
- A United States Department of Veterans Affairs (USDVA) medical center, or a temporary residential facility for families of patients receiving care, at or as part of a USDVA medical center, located in California.

Description of building materials and supplies purchased¹

If this is a specific exemption certificate, provide the purchase order or sales invoice number and a precise description of the property being purchased. If you want this certificate to be used as a blanket certificate for future purchases, describe generally the type of property you will be purchasing, and ask your vendor to keep this certificate on file.

I, as the undersigned purchaser, hereby certify that I am a qualified person, meaning (please check the applicable box(es)):

- I am a qualified nonprofit organization, meaning an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code that constructs a qualified facility as a gift to the United States Department of Defense (USDOD) pursuant to section 2601 of Title 10 of the United States Code, or the USDVA pursuant to section 8301 of Title 38 of the United States Code.
- I am a contractor, subcontractor, or builder working under contract with a qualified nonprofit organization to construct a qualified facility.

I understand that this exemption only applies to sales and purchases that occur after the date the USDOD, or the USDVA accepts the offer of the qualified nonprofit organization to construct the qualified facility and on or before the date the USDOD or the USDVA accepts the qualified facility.

I understand that by law, I am required to report and pay tax (calculated on the sales price of the property), with applicable interest, at the time any of the property identified above is used in a manner not qualifying for the exemption.

NAME OF PURCHASER	SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE, OR AUTHORIZED REPRESENTATIVE
PRINTED NAME OF PERSON SIGNING	TITLE
ADDRESS OF PURCHASER	
PERMIT NUMBER (if you are not required to hold a permit, explain why)	TELEPHONE NUMBER
EMAIL ADDRESS OF PERSON SIGNING	DATE

¹ See RT&C section 6369.7, subdivision (b)(1), for a description for what is included and excluded from "building materials and supplies."