



Utah State Tax Commission
Exemption Certificate
 (Sales, Use, Tourism and Motor Vehicle Rental Tax)

TC-721
 Rev. 7/04

Name of business or institution claiming exemption (purchaser) <i>LACO Technologies, Inc.</i>		Telephone Number <i>801-486-1004</i>	
Street Address <i>139 West 2260 South</i>	City <i>Salt Lake City</i>	State <i>UT</i>	ZIP Code <i>84115</i>
Authorized Signature <i>Mark Parry</i>	Name (please print) <i>Mark Parry</i>	Title <i>Accountant</i>	
Name of Seller or Supplier:		Date <i>12/7/04</i>	

The person signing this certificate **MUST** check the applicable box showing the basis for which the exemption is being claimed. Questions should be directed (preferably in writing) to Taxpayer Services, Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134. Telephone (801) 297-2200, or toll free 1-800-662-4335.

DO NOT SEND THIS CERTIFICATE TO THE TAX COMMISSION
 Keep it with your records in case of an audit.

Sales tax account numbers with an "H" prefix are not to be used for tax-free purchases for resale.



RESALE OR RE-LEASE

Sales Tax License No. *C98659*

I certify I am a dealer in tangible personal property or services and the tangible personal property or services purchased are for resale or re-lease. If I use or consume any tangible personal property or services I purchase tax free for resale, or if my sales are of food, beverages, dairy products and similar confections dispensed from vending machines (see Rule R865-19S-74), I will report and pay sales tax on the proper cost thereof directly to the Tax Commission on my next regular sales and use tax return.



AGRICULTURAL PRODUCER

I certify the items purchased will be used primarily and directly in a commercial farming operation and qualify for the Utah sales and use tax exemption.



COMMERCIAL AIRLINES

I certify the food and beverages purchased are by a commercial airline for in-flight consumption; or, any parts or equipment purchased are for use in aircraft operated by common carriers in interstate or foreign commerce.



COMMERCIALS, FILMS, AUDIO AND VIDEOTAPES

I certify that purchases of commercials, films, prerecorded video tapes, prerecorded audio program tapes or records are for sale or distribution to motion picture exhibitors, or commercial television or radio broadcasters. If I subsequently resell items to any other customer, or use or consume any of these items, I will report any tax liability directly to the Tax Commission.



FILM, TELEVISION, VIDEO

I certify that purchases, leases or rentals of machinery or equipment will be used by a motion picture or video production company for the production of media for commercial distribution.



CONSTRUCTION MATERIALS PURCHASED FOR SCHOOLS OR RELIGIOUS AND CHARITABLE ORGANIZATIONS

I certify the construction materials purchased are purchased on behalf of a public elementary or secondary school or religious or charitable organization. I further certify the purchased construction materials will be installed or converted into real property owned by the school or religious or charitable organization.

Name of school or religious or charitable organization: _____

Name of project: _____



ENERGY-RELATED EQUIPMENT

Sales Tax License No. _____

I certify the machinery or equipment leased or purchased will be used to create or expand the operations of a renewable energy production facility, a waste energy production facility, or a facility that produces fuel from biomass energy.



FUELS, GAS, ELECTRICITY

Sales Tax License No. _____

I certify all gas, electricity, coal, coke, and other fuel purchased will be used for industrial use only and not for residential or commercial purposes. Include the business Standard Industrial Code, and state the predominant use of the fuel covered by the exemption.

Standard Industrial Code: _____ Use of the fuel: _____



MUNICIPAL ENERGY SALES AND USE TAX EXEMPTION

I certify the natural gas or electricity purchased: is for resale; is prohibited from taxation by federal law, the U.S. Constitution, or the Utah Constitution; is for use in compounding or producing taxable energy; is subject to tax under the Motor and Special Fuel Tax Act; is used for a purpose other than as a fuel; is used by an entity exempted by municipal ordinance; or is for use outside a municipality imposing a municipal energy sales and use tax. The normal sales tax exemptions under Utah Code §59-12-104 do not apply to the Municipal Energy Sales and Use Tax.



POLLUTION CONTROL FACILITY

Sales Tax License No. _____

I certify our company has been granted a "Certification of Facilities" as provided for by Utah Code §§19-2-123 through 19-2-127 and as explained in Tax Commission Rule R865-19S-83 by either the Air Quality Board or the Water Quality Board. I further certify each item of tangible personal property purchased under this exemption is qualifying machinery or equipment for this purpose.