

## STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE **EXEMPTION CERTIFICATE**

Letter ID:

ST-9 (Rev. 01/17/17) 5011

NOT VALID WHEN EXTENDED **TO CONSTRUCTION CONTRACTORS THEIR** SUB-CONTRACTORS, OR THEIR MATERIAL SUPPLY

MEN.

This certificate is issued in accordance with Section 12-36-2120 of Article 21, Section 12-36-120 of Article 1, Section 12-36-2510 of Article 25 of Chapter 36 of title 12, Section 58-25-80 of title 58, or Section 44-96-160(V)(1) of title 44 of the Code of Laws of South Carolina

1976, as amended.

ATTN ELIZABETH **AURIA SPARTANBURG INC** PO BOX 1836 SPARTANBURG SC 29304-1836

**CERTIFICATE NUMBER:** 

L0005325672

1816389

CERTIFICATE ISSUED TO: **AURIA SPARTANBURG INC** 1 AUSTRIAN WAY SPARTANBURG SC 29303-2478

**EXEMPTION START DATE:** 

see date(s) below

**EXEMPTIONS:** 

12-36-2510

Direct Pay

NOTICE: If there is a number in parentheses, which is a part of your certificate number, it has a reference to the specific type(s) of exemptions granted by this certificate. Should this property be diverted to a taxable use, liability for payment of the tax thereon rests with your company. In the event the nature of your operations changes, you should notify the Department of Revenue immediately as this could affect the validity of this certificate.

It will be necessary for you to return the original Certificate to this office if your account is ever closed or cancelled.

## **DIRECT PAY PERMIT UNDER SECTION 12-36-2510 of Article 25**

Aug 15, 1994 Notwithstanding other provisions in this chapter, when, in the opinion of the Department of Revenue, the nature of a taxpayer's business renders it impractable for the taxpayer to account for the sales or use taxes as imposed by this chapter, at the time of purchase, the Department of Revenue may issue its certificate to the taxpayer authorizing the purchase at wholesale and the taxpayer is liable for the taxes imposed by this chapter with respect to the gross proceeds of sale, or sales price, of the property withdrawn, used or consumed by the taxpayer within this State.