

a. If purchased for resale, the vendor must obtain a properly executed resale certificate. See Rule 128 of these rules. (3-15-02)

b. If purchased to produce heat by burning as defined in Subsection 088.02 of this rule and not bulk delivered to the customer by the vendor, the vendor must either obtain a properly executed exemption certificate from the purchaser, or require the purchaser to complete a stamped or imprinted statement on the face of the sales invoice containing the following language:

I certify that the gas I have purchased will be used in a furnace or similar device for the purpose of water heating, cooking, or raising or maintaining the temperature in an enclosed space, dwelling, or building.

This tax exemption statement qualifies if this statement is signed by the purchaser and the name and address of the purchaser is shown on the invoice.

Any person who signs this certificate with the intention of evading payment of tax is guilty of a misdemeanor.

BUYER'S SIGNATURE

The signature of the purchaser on this statement must be in addition to any other signature required on the invoice. (7-1-93)

c. If the purchaser claims an exemption from the tax for reasons other than heat by burning, a properly executed exemption certificate must be obtained. See Rule 128 of these rules. (3-15-02)

089. BOY SCOUT, GIRL SCOUT AND 4-H GROUP SALES AND PURCHASES (RULE 089).

01. Sales by Scout and 4-H Groups. In general, when a Scout or 4-H group makes retail sales to their members or to the public, they are a retailer and must obtain an Idaho seller's permit number. (7-1-93)

a. Sales to Members. Tangible personal property sold to members is subject to sales tax, including badges, insignia, uniforms, and magazines. Camp fees are subject to sales tax. Dues charged to members are not taxable. (7-1-93)

b. Sales by Members. Sales of tangible personal property by members, such as cookies, food, and magazines are subject to the sales tax. The club is responsible for the collection and remittance of the tax. (7-1-93)

c. Sales of Animals. Sales of animals in conjunction with a fair or at the Western Idaho Spring Lamb Sale by 4-H or FFA club members are not taxable. (7-1-93)

02. Purchases by Scout and 4-H Groups. (7-1-93)

a. When a fee is charged to members to attend a camp, the food for the camp may be purchased by the club without paying tax. The club must provide the retailers of the food a validly executed resale certificate. See Rule 128 of these rules. (3-15-02)

b. Other tangible personal property purchased for resale to members of the club or to the public may be purchased without tax as in Subsection 089.02.a. of this rule. (3-15-02)

c. Materials and supplies purchased by the club for its own use and not for resale are subject to the tax. The club must pay tax to the vendor. (7-1-93)

090. GAS, WATER, ELECTRICITY DELIVERED TO CUSTOMERS (RULE 090).

01. In General. Gas, water and electricity delivered to customers shall include those products of public or private utility service or user's cooperative or similar organizations when sold to customers for such customer's