

ST-22

**Commonwealth of Virginia
Sales and Use Tax Certificate of Exemption**

For use when purchasing or leasing railroad rolling stock from a manufacturer

For additional forms or more information visit www.tax.virginia.gov.

To: _____ Date: _____
Name of Manufacturer

Number and Street or Rural Route City, Town or Post Office State Zip Code

The Virginia Retail Sales and Use Tax Act provides an exemption from the retail sales and use tax for railroad rolling stock when sold or leased by the manufacturer. Under *Va. Code* § 58.1-2652(A), "rolling stock of a railroad or a freight car company shall include all locomotives, of whatever motive power, autocars, cars of every kind and description, and all other equipment determined by the Tax Commissioner to constitute rolling stock."

Name of Purchaser or Lessee

Address _____
Number and Street or Rural Route City, Town or Post Office State and Zip Code

I certify that I am purchasing or leasing railroad rolling stock.

By _____
Signature of Purchaser or Lessee Title

Information for manufacturer - A manufacturer is required to have on file only one Certificate of Exemption properly executed by the purchaser. However, any change of purchaser or address requires that a new Certificate of Exemption be completed.