

# Official Code of Georgia Annotated

## Revenue and Taxation

### Title 48, Section 48-8-3

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The sales and use taxes levied or imposed by this article shall not apply to:

(36) (A) The sale of machinery and equipment which is incorporated into any facility and used for the primary purpose of reducing or eliminating air or water pollution;

## **560-12-2-.87 Machinery, Air or Water Pollution. Amended.**

- (1) Any person making a sale of machinery and equipment which is to be incorporated into any facility in this State and used for the primary purpose of reducing or eliminating air or water pollution shall collect the tax imposed thereon by the Georgia Retailers, and Consumers' Sales and Use Tax Act, as amended, unless the purchaser furnishes him with a Certificate of Exemption (Form ST-M8), certifying that the purchaser is entitled to purchase such machinery and equipment without paying the tax.
- (2) Any purchaser of such machinery and equipment to be installed into his facilities, who desires to secure the benefit of the exemption provided for in O.C.G.A. § 48-8-3(36)(A) or (B), shall file application for Certificate of Exemption (Form ST-M7) with the State Revenue Department, and furnish other such information as may be necessary in determining the adequacy of such machinery.
- (3) In order to qualify for such exemption, the property must have the character of machinery at the time of purchase, must be installed for the primary purpose of eliminating or reducing air or water pollution, and the machinery and equipment must have been certified by the Environmental Protection Division, Georgia Department of Natural Resources, as necessary and adequate for the purpose intended. The exemption is not applicable to materials which do not have the character of machinery at the time of purchase or materials to be incorporated into real property construction.
- (4) Application for Certificate of Exemption (Form ST-M7) should be filed by the ultimate owner and user of the machinery and equipment prior to or immediately following approval of plans by the Environmental Protection Division, Department of Natural Resources. There must be attached to such application a schedule of machinery and equipment, its function in reducing pollution and the estimated cost of each machine or unit of equipment.
- (5) Upon approval of an application, the Commissioner will issue a Certificate of Exemption (Form ST-M8) for presentation by the purchaser to his supplier of exempt machinery and equipment, whereupon the purchaser shall be relieved from payment of the tax, and suppliers shall be relieved from collection of the tax.
- (6) Since O.C.G.A. § 48-8-63(a) provides that any person who contracts to furnish tangible personal property and perform services thereunder within this State shall be deemed to be the consumer of the tangible personal property and shall pay the tax at the time of purchase, an exemption certificate is not issued to a contractor.
  - (a) However, where a contractor purchases machinery and equipment which is certified by the Environmental Protection Division, Georgia Department of Natural Resources, as being necessary and adequate for the purpose intended, the ultimate owner of the property may file claim for refund of the tax paid on the approved machinery and equipment. Upon proof of payment that the tax due has been paid to this State, claim for refund will be processed.
  - (b) Claim for refund must be filed within three (3) years following date of payment to the retailer.
- (7) In the event a Certificate of Exemption has been delayed by this Department, pending certification by the Department of Natural Resources, or for any reason, the purchaser shall pay the tax to his supplier and promptly file Claim for Refund (ST-12) with the Department of Revenue, Sales and Use Tax Unit, together with Assignment of Vendor's

Right to Refund (Form ST-12A). Upon receipt of the Claim for Waiver of Vendor's Rights, refund of the tax paid on the approved machinery will be made directly to the property owner.

(8) The purchaser of such machinery and equipment shall maintain records of machinery purchased under a Certificate of Exemption (Form ST-M8), and in the event property other than the approved items has been purchased thereunder, such purchaser shall be liable for the tax, together with penalties and interest provided for in Section 16 of the Act.

Authority Ga. L. 1937-38, Extra Sess., p. 77, et seq., as amended (Ga. Code Ann., Secs. 92-8405, 8406, 8409, 8427); Ga. L. 1951, pp. 360, 385 (Ga. Code Ann., Sec. 92-3438a); O.C.G.A. Secs. 48-2-.12, 43-3-3(36). **Administrative History.** Original Rule entitled "Machinery, Air or Water Pollution" was filed on June 23, 1967; effective July 12, 1967. **Amended:** Filed January 13, 1975; effective February 2, 1975. **Amended:** F. Feb. 5, 1991; eff. Feb. 25, 1991.



**Department of Revenue**  
**Sales and Use Tax Division**  
**1800 Century Center Boulevard, NE, Ste. 15311**  
**Atlanta, Georgia 30345-3205**  
**Telephone: (404) 417-6649**

**APPLICATION FOR CERTIFICATE OF EXEMPTION**  
**MACHINERY FOR REDUCING OR ELIMINATING AIR OR WATER POLLUTION**

☐ **AIR POLLUTION**      ☐ **WATER POLLUTION**  
 (Separate Applications Must Be Filed For Each Category)

1. Business trade name \_\_\_\_\_

2. Mailing address \_\_\_\_\_

3. Machinery to be installed at: \_\_\_\_\_, Georgia \_\_\_\_\_

4. Type of business:    ☐ Textiles    ☐ Food Processing    ☐ Paper    ☐ Chemicals    ☐ Mining    ☐ Other

5. List type of machinery for which exemption is claimed; its function in pollution control; and estimated cost.

TYPE	FUNCTION	COST

6. Will machinery and equipment be:    ☐ Purchased    ☐ Leased    ☐ or Both?

7. Anticipated date purchases/leases will begin: \_\_\_\_\_ (MM/DD/YY), be completed: \_\_\_\_\_ (MM/DD/YY)

8. Is the machinery and equipment to be purchased by a contractor as a part of a lump sum contract which also includes real property construction: ☐ Yes;    ☐ No? If yes, provide, contractor's name and address.

Name \_\_\_\_\_

Address \_\_\_\_\_

The undersigned hereby certifies that purchases/leases of machinery and equipment to be installed at the above plant location come within the exemption provisions of O.C.G.A. § 48-8-3(36) and (37).

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_

TELEPHONE \_\_\_\_\_ DATE \_\_\_\_\_ (MM/DD/YY)

**A CERTIFICATE OF EXEMPTION (ST-M8) WILL BE ISSUED ON ALL QUALIFYING MACHINERY.**

## WAIVER OF VENDOR'S RIGHTS FOR REFUND

[Clear Form](#)

**THIS WAIVER SHALL BE ATTACHED TO AND MADE A PART OF SALES TAX CLAIM OF PURCHASER**



1226104011

**CLAIM FOR REFUND**  
**(Sales/Use/Prepaid Wireless)**  
**State of Georgia**  
**Department of Revenue**  
**1800 Century Boulevard NE, Ste. 8214**  
**Atlanta, Georgia 30345-3205**  
**Telephone: 1-877-423-6711**  
**Fax: (404) 417-6610**

Refund claims must be filed with the Department within three years from the date the tax was paid. O.C.G.A. § 48-2-35. When the tax to be refunded was paid to a vendor, the Claim for Refund (Form ST-12) must be accompanied by a properly completed Waiver of Vendor's Rights (Form ST-12A) or a Purchaser's Claim for Sales Tax Refund Affidavit (Form ST-12B). When the claimant has remitted tax directly to the Department, the ST-12A and ST-12B are not required.

Name of Taxpayer \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Contact Name \_\_\_\_\_ Phone Number (\_\_\_\_) \_\_\_\_\_

Fax Number (\_\_\_\_) \_\_\_\_\_ Email Address \_\_\_\_\_

Sales Tax No. \_\_\_\_\_ Prepaid Fee Number \_\_\_\_\_  
 (If applicable) (If applicable)

Tax Type: Sales [ ] Use [ ] 911 Prepaid Wireless [ ]

Amount Paid \$ \_\_\_\_\_ Amount Claimed as Refund \$ \_\_\_\_\_

Period (s) of Claim \_\_\_\_\_

Claimant verily believes that this claim should be allowed for the following reasons: (State in detail the factual and legal basis of claim. Attach additional pages if necessary.)

Under penalties of perjury I swear that I have examined this claim and that the facts given in the claim and in the supporting documents are true and correct.

SIGNATURE OF CLAIMANT OR CLAIMANT'S AUTHORIZED AGENT \_\_\_\_\_

DATE \_\_\_\_\_

TITLE \_\_\_\_\_

(If attorney in fact, attach power of attorney Form RD-1061)