

## Religious Sales Tax Exemption Massachusetts (July 11, 2019)

### G.L. c. 64H, § 6(d) and (e)

**Section 6.** The following sales and the gross receipts therefrom shall be exempt from the tax imposed by this chapter:?

...

(d) Sales to the United States, the commonwealth or any political subdivision thereof, or their respective agencies.

(e) Sales to any corporation, foundation, organization or institution, which is exempt from taxation under the provisions of section five hundred and one (c)(3) of the Federal Internal Revenue Code, as amended, and in effect for the applicable period; provided, however, that such sales shall not be exempt unless (1) the tangible personal property or services which are the subject of such sales is used in the conduct of such religious, charitable, educational or scientific enterprise, (2) such corporation, foundation, organization or institution shall have first obtained a certification from the commissioner stating that it is entitled to such exemption, and (3) the vendor keeps a record of the sales price of each such separate sale, the name of the purchaser, the date of each such separate sale, and the number of such certificate. The certificate of exemption issued by the commissioner under clause (2) shall be effective for a period of 10 years from the date of its issuance or until January first, nineteen hundred and eighty-four, whichever shall last expire provided that ninety days prior to said date the commissioner shall notify such corporation, foundation, organization or institution of the [expiration date](#) of said certificate. Such corporation, foundation, organization or institution must obtain from the commissioner a renewal of such certificate in order to be entitled to a continuance of such exemption beyond the expiration date of any existing certificate.

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### From: AP 101: Exemptions From Sales Tax

<https://www.mass.gov/administrative-procedure/ap-101-exemptions-from-sales-tax#101-1-organizations-exempt-from-sales-tax>

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### 101.1. Organizations Exempt From Sales Tax

G.L. c. 64H, § 6(d) and (e) provide an exemption from sales tax for organizations that are:

...

Religious, scientific, charitable or educational organizations exempt from federal taxation under § 501(c)(3) of the Internal Revenue Code and has obtained certification from the commissioner that it is entitled to such exemption.

For information regarding exemption from sales tax on purchases of tangible personal property by exempt government or 501(c)(3) organizations, *see* TIR 99-4. These organizations are also exempt from tax on certain building materials purchased by hired contractors. G.L. c. 64H, § 6(f). This exemption only applies, however, to building materials and supplies purchased exclusively for use in the construction, [remodeling](#) or repair of buildings or other structures "owned by" or "held in trust" for the benefit of these organizations. In certain cases, the exemption may be available to agents of exempt entities. *Also see* G.L. c. 64H, § 6(tt) and TIR 01-7, relating to contractor or subcontractor of a government body or agency providing qualified services in a public project.

Sales to § 501(c)(3) organizations are exempt when (1) the organization has obtained and presents a valid Certificate of Exemption, Form ST-2 and a properly completed Form ST-5, Sales Tax Exempt Purchaser Certificate; (2) if the goods purchased are used for the organization's stated purposes; and (3) the vendor keeps adequate records of the transactions as set out below in AP 101.1.7.

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