

**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](http://www.tax.virginia.gov).

TO \_\_\_\_\_ DATE \_\_\_\_\_  
(Name of Manufacturer)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(City) (State & ZIP)

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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 § 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".

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\_\_\_\_\_  
(Name of Purchaser or Lessee)

\_\_\_\_\_  
(Address) (City) (State & ZIP)

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

\_\_\_\_\_  
(Signature of Purchaser or Lessee)

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.