

Form ST-13T

COMMONWEALTH OF VIRGINIA
SALES AND USE TAX CERTIFICATE OF EXEMPTION

For use by a Qualifying Business Purchasing Personal Protective Equipment

Name of Dealer Date
Number and Street or Rural Route City, Town or Post Office State Zip Code

The Virginia Retail Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to personal protective equipment purchased by a qualifying business to control, prevent, and mitigate the spread of COVID-19 or to training related to COVID-19 purchased by a qualifying business.

This is a temporary exemption. The sales tax exemption provided under Va. Code § 58.1-609.14, shall expire on the first day following the expiration of the last executive order issued by the Governor related to the COVID-19 pandemic and the termination of the COVID-19 Standard adopted by the Virginia Safety and Health Codes Board.

A qualifying business is defined as "a business that has in place a COVID-19 safety protocol".

Personal protective equipment is defined as: Disinfecting products approved for use against SARS-CoV-2 and COVID-19; coveralls, full body suits, gowns, and vests; engineering controls such as substitution, isolation, ventilation, and equipment modification to reduce exposure to SARS-CoV-2 and COVID-19 disease-related workplace hazards and job tasks; engineering controls also include UVC sanitation equipment, indoor air quality equipment such as ionization, HEPA filtration, and physical barriers; face coverings, face shields, and filtering facepiece respirators; gloves; hand sanitizer; hand-washing facilities; HVAC, testing, and physical modifications to comply with the American National Standards Institute (ANSI)/ American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) Standards 62.1 and 62.2 (ASHRAE 2019a, 2019b); medical and nonmedical masks; physical barriers and electronic sensors or systems designed to maintain or monitor physical distancing of employees from other employees, other persons, and the general public, including acrylic sneeze guards, permanent or temporary walls, electronic employee monitors, and proximity sensors in employee badges; respiratory protection equipment; safety glasses; signs related to COVID-19; temperature-checking devices and monitors; and testing and related equipment related to COVID-19.

The undersigned purchaser hereby certifies that all personal protective equipment purchased from the above named supplier on and after this date will be purchased for use by a qualifying business or for training related to COVID-19.

Name of Purchaser Virginia Account No., if any

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

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By Signature Title

Information for dealer - A dealer is required to have on file only one Certificate of Exemption properly executed by each purchaser buying tax exempt tangible personal property under this Certificate.