

INFORMATION BULLETIN #12-A

SALES TAX

MAY, 2008

(Replaces Information Bulletin #12-A dated May 2002)

DISCLAIMER: Information bulletins are intended to provide non-technical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules and court decisions. Any information that is inconsistent with the law, regulations, or court decisions is not binding on either the Department or the taxpayer. Therefore, information provided in this bulletin should serve only as a foundation for further investigation and study of the current law and procedures related to its subject matter.


SUBJECT: Public Transportation (School Bus) – Exemption

EFFECTIVE DATE: Upon Publication

REFERENCES: IC 6-2.5-5-27, 45 IAC 2.2-5-61, 45 IAC 2.2-5-62,
45 IAC 2.2-5-63

Form ST-105 (General Sales Tax Exemption Certificate) is for use by individuals engaged in public transportation under contract or lease with a primary or secondary, public or private school corporation in lieu of the requirement that the individual be registered as a retail merchant. The ST-105 is a sales and use tax exemption certificate executed by the individual to the seller. The individual utilizes his/her Social Security number in lieu of a Registered Retail Merchants Certificate number.

If an individual utilizes an oil or petroleum company credit card, the certificate must be submitted directly to the credit card company and not to the station dealer. An ST-105 may not be used on purchases of gasoline from stationary metered pumps. For such purchases, the individual should obtain a receipt book, form STR-100, from the Department of Revenue and have the station attendant complete same at the time of sale. The individual should then forward the completed receipts together with a claim for refund form GA-110LMP and completed ST-105 to the Department for a sales tax refund. Form STR-100, receipt book, is available at cost.



John Eckart
Commissioner