



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
EXEMPTION CERTIFICATE
FOR SALES AND USE TAX

ST-8
(Rev. 3/4/04)
5009

The undersigned hereby certifies that the purchases of tangible personal property made under this certificate *are made in accordance with the exemption checked below*; that in the event the property so purchased is used for purposes other than specified, the purchaser assumes full liability and must file a return and pay the tax due thereon.

Description of tangible personal property purchased _____

Signature _____ Date _____

Purchaser/Business Name _____
(Please Print)

Address _____
Street City County State

SCHEDULE OF EXEMPTIONS FOUND AT CHAPTER 36 OF TITLE 12 OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED

Check Applicable Exemption:

- ☐ Tangible personal property sold to the federal government; [12-36-2120(2)].
- ☐ (A) Textbooks, books, magazines, periodicals, newspaper, and access to on-line information systems used in a course of study in primary and secondary schools and institutions of higher learning or for student's use in the school library of these schools and institutions; [12-36-2120(3)(a)].
(B) Books, magazines, periodicals, newspapers, and access to on-line information systems sold to publicly supported state, county, or regional libraries;
- ☐ Books, magazines, periodicals, newspaper, and access to on-line information system sold to publicly supported state, county, or regional libraries; items in this category may be in any form, including microfilm, microfiche, and CD ROM; [12-36-2120(3)(b)].
- ☐ Fuel, lubricants and supplies for use or consumption aboard ships in intercoastal trade or foreign commerce. This exemption does not exempt or exclude from the tax the sale of materials and supplies used in fulfilling a contract for the painting, repair or reconditioning of ships and other watercraft; [12-36-2120(13)].
- ☐ Wrapping paper, wrapping twine, paper bags and containers used incident to the sale and delivery of tangible personal property; [12-36-2120(14)]
- ☐ Machines used in manufacturing, processing, recycling, compounding, mining, or quarrying tangible personal property for sale. 'Machines' include the parts of machines, attachments, and replacements used, or manufactured for use, on or in the operation of the machines and which (a) are necessary to the operation of the machines and are customarily so used, or (b) are necessary to comply with the order of an agency of the United States or of this State for the prevention or abatement of pollution of air, water, or noise that is caused or threatened by any machine used as provided in this section. This exemption does not include automobiles or trucks. As used in this item 'recycling' means a process by which materials that otherwise would become solid waste are collected, separated, or processed and reused, or returned to use in the form of raw materials or products, including composting, for sale.
- ☐ Electricity, natural gas, fuel oil, kerosene, LP gas, coal or any other combustible heating material or substance used for residential purposes. Individual sales of kerosene or LP gas of twenty gallons or less by retailers are considered used for residential heating purposes; [13-36-2120(30)].
- ☐ Prescription medicines used to prevent respiratory syncytial virus, prescription medicines and therapeutic radiopharmaceuticals used in the treatment of cancer, lymphoma, leukemia, or related diseases including prescription medicines used to relieve the effects of such treatment. [12-36-2120(28)(a)]



Account # _____

Please check the items that you do not want to be taxed when purchased from Covetrus North America.

Companion Animal

- | | |
|---|--|
| <input type="checkbox"/> Pet Supplies (ex. toys, collars, leashes) | <input type="checkbox"/> Non Prescription Dispensed Drugs |
| <input type="checkbox"/> Prescription Diets | <input type="checkbox"/> Prescription Dispensed Drugs |
| <input type="checkbox"/> Non-Prescription Diets | <input type="checkbox"/> Non Prescription Injectable Drugs |
| <input type="checkbox"/> E-Collars | <input type="checkbox"/> Prescription Injectable Drugs |
| <input type="checkbox"/> Vitamins/Supplements/Nutraceuticals | <input type="checkbox"/> Vaccines |
| <input type="checkbox"/> Non Prescription Flea & Tick (ex. Frontline) | <input type="checkbox"/> Prescription Flea & Tick (ex. Comfortis) |
| <input type="checkbox"/> Insulin Syringes | <input type="checkbox"/> Diabetic Supplies (ex. meters, test strips, etc...) |

Large Animal

- ☐ Non Prescription Dispensed Drugs
- ☐ Prescription Dispensed Drugs
- ☐ Non Prescription Injectable Drugs
- ☐ Prescription Injectable Drugs
- ☐ Vaccines

Equine

- ☐ Non Prescription Dispensed Drugs
- ☐ Prescription Dispensed Drugs
- ☐ Non Prescription Injectable Drugs
- ☐ Prescription Injectable Drugs
- ☐ Vaccines

General

- | | |
|---|--|
| <input type="checkbox"/> Syringes & Needles | <input type="checkbox"/> Administration Devices (ex. IV sets, catheters) |
| <input type="checkbox"/> Dispensing Supplies (ex. bottle, caps, labels) | <input type="checkbox"/> Medical Supplies (ex. gauze, tape, bandages) |
| <input type="checkbox"/> Clinic Supplies (ex. cleaners, gloves, scrubs) | <input type="checkbox"/> Diagnostic Kits |
| <input type="checkbox"/> Tools | <input type="checkbox"/> Equipment |

I understand that items that I use or administer in my practice are considered consumed by me and tax is due at the time of purchase. I certify that I may resell in their same form any/all items that I have indicated above or cannot, at the time of purchase, identify if I will use, use in an exempt manner, or resell the products I purchase. Accordingly, please do not tax me on any items indicated. If any additional tax is due, I will pay the tax directly to the jurisdiction or contact Covetrus North America to bill me the additional tax.

Signature _____

Date _____