



STATE OF SOUTH CAROLINA  
SOUTH CAROLINA TAX COMMISSION

Form ST-9 (Rev. 9/90) 5011

**NOT VALID WHEN EXTENDED  
TO CONSTRUCTION  
CONTRACTORS, THEIR  
SUB-CONTRACTORS, OR  
THEIR MATERIAL SUPPLY  
MEN.**

NORFOLK SOUTHERN RAILWAY COMPANY  
110 FRANKLIN RD SE  
ROANOKE, VA 24042 0028

This certificate is issued in accordance with Section 12-36-2120 of Article 21, Section 12-36-120 of Article 1, Section 12-36-2510 of Article 25 of Chapter 36 of Title 12, or Section 58-25-80 of Title 58 of the Code of Laws of South Carolina 1976, as amended.

CERTIFICATE ISSUED TO:  
NORFOLK SOUTHERN RAILWAY CO  
110 FRANKLIN RD SE  
ROANOKE, VA 24042 0028  
OLD CERTIFICATE # 01144

CERTIFICATE NUMBER 1452517-003  
DATE ISSUED: 05/11/94

EXEMPTIONS: 19

**NOTICE:**

To find explanation of authority under which this certificate is issued, see schedule on reverse side. The numbers in parentheses, which are a part of your certificate number, have reference to the specific type(s) of exemptions granted by this certificate. **Should this property be diverted to a taxable use, liability for payment of the tax thereon rests with your company. In the event the nature of your operation changes, you should notify the Tax Commission immediately as this could affect the validity of this certificate.**

**SCHEDULE OF EXEMPTIONS UNDER SECTION 12-36-2120 of Article 21**

- (7) Coal or coke or other fuel sold to manufacturers, electric power companies and transportation companies for:
  - (a) use or consumption in the production of by-products,
  - (b) the generation of heat or power used in manufacturing tangible personal property for sale,
  - (c) the generation of electric power or energy for use in manufacturing tangible personal property for sale, or
  - (d) the generation of motive power for transportation. For the purposes of this item, 'manufacturers' or 'manufacturing' includes the activities of mining and quarrying;
- (9) Supplies and machinery used by laundries, cleaning, dyeing or pressing establishments in the direct performance of their primary function, but not sales of supplies and machinery used by coin-operated laundromats;
- (11) Wrapping paper, wrapping twine, paper bags and containers, used incident to the sale and delivery of tangible personal property;
- (12) Electricity used by manufacturers, miners, or quarriers to manufacture, mine, or quarry tangible personal property for sale;
- (13) Machines used in manufacturing, processing, compounding, mining, or quarrying tangible personal property for sale. "Machines" include the parts of machines, attachment and replacements used, or manufactured for use, on or in the operation of the machines and which are necessary to the operation of the machines and are customarily so used. This exemption does not include automobiles or trucks.
- (26) All supplies, technical equipment, machinery and electricity sold to radio and television stations, and cable television systems, for use in producing, broadcasting, or distributing programs;
- (35) Gasoline or other motor vehicle fuels taxed at the same rate as gasoline, fuel ethanol blends, as defined in Section 12-27-430(2), and commercial fishing vessels. Gasoline used in aircraft is not exempted by this item;
- (36) Natural and liquefied petroleum gas used exclusively in the production of poultry;
- (41) Petroleum asphalt products, commonly used in paving, purchased in this State, which are transported and consumed out of this State;
- (45) Meals or foodstuffs provided to elderly or disabled persons at home by nonprofit organizations that receive only charitable contributions in addition to sale proceeds from the meals.

**EXCLUSIONS UNDER SECTION 12-36-120 of Article 1**

- (17) Tangible personal property to a manufacturer or compounder as an ingredient or component part of the tangible personal property or products manufactured or compounded for sale;
- (18) Tangible personal property to licensed retail merchants, jobbers, dealers, or wholesalers for resale, and do not include sales to users or consumers;

**DIRECT PAY PERMIT UNDER SECTION 12-36-2510 of Article 25**

- (19) Notwithstanding other provisions of this chapter, when, in the opinion of the commission, the nature of a taxpayer's business renders it impracticable for the taxpayer to account for the sales or use taxes, as imposed by this chapter, at the time of purchase, the commission may issue its certificate to the taxpayer authorizing the purchase at wholesale and the taxpayer is liable for the taxes imposed by this chapter with respect to the gross proceeds of sale, or sales price, of the property withdrawn, used or consumed by the taxpayer within this State.

**CERTIFICATE UNDER SECTION 58-25-80**

- (50) Exempt from any state or local ad valorem, income, sales, fuel, excise, or other use taxes or other taxes from which municipalities and counties are exempt.