

**Form ST-20**

**COMMONWEALTH OF VIRGINIA  
SALES AND USE TAX CERTIFICATE OF EXEMPTION**

*For Certain Public Service Corporations, Commercial Radio and Television Companies,  
Motion Picture Theaters, Cable Television Systems, Certain Airlines and Aircraft, and Taxicab Operators*

To \_\_\_\_\_ Date \_\_\_\_\_  
Name of Dealer

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

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

The Virginia Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to the kinds and classes of tangible personal property shown in Items 1 through 8 below when purchased for the purposes specified.

The undersigned purchaser hereby certifies that all tangible personal property purchased or leased from the above named supplier on and after this date will be purchased or leased for the purpose indicated below, unless otherwise specified on each order, and that this Certificate shall remain in effect until revoked in writing by the Department of Taxation. Check appropriate box below.

- 1. Tangible personal property sold or leased to a public service corporation engaged in business as a common carrier of property or passengers by railway, for use or consumption by such common carrier directly in the rendition of its public service.
- 2. Machinery, tools, and equipment used by a public service corporation to generate energy derived from sunlight or wind. This exemption expires June 30, 2027.
- 3. Tangible personal property used directly in broadcasting: Broadcasting equipment and parts and accessories and towers used or to be used by commercial radio and television companies, wired or land-based wireless cable television systems, common carriers or video programmers using an open video system or other video platform provided by telephone common carriers, or concerns which are under the regulation and supervision of the Federal Communications Commission.
- 4. Copyright audio or video tapes and films leased, rented, or licensed for public exhibition at motion picture theaters or by licensed radio and television stations.

**Exception:** This certificate cannot be accepted to exempt the lease, rental or licensing of copyright audio or video tapes, and films for public exhibition to anyone other than motion picture theaters or licensed radio and television stations.

- 5. Amplification, transmission, distribution, and network equipment used or to be used by wired or land-based wireless cable television systems or open video systems, or telephone common carriers that are under the regulation and supervision of the Federal Communications Commission.
- 6. Tangible personal property sold or leased to an airline operating in intrastate, interstate, or foreign commerce as a common carrier providing scheduled air service on a continuing basis to one or more Virginia airports at least one day per week, for use or consumption by such airline directly in the rendition of its common carrier service.
- 7. Parts, engines, and supplies used for maintaining, repairing, or reconditioning manned and unmanned aircraft or any aircraft's avionics system, engine, or component parts. For manned systems, "aircraft" shall include only aircraft with a maximum takeoff weight of at least 2,400 pounds. This exemption does not apply to tools and other equipment not attached to or that does not become a part of the aircraft. This exemption expires July 1, 2025.
- 8. Parts, tires, meters, and dispatch radios sold or leased to taxicab operators for use or consumption directly in the rendition of their services.

**This certificate of exemption will not be valid unless the back of the form is completed and signed by the purchaser.**

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Name of Purchaser Norfolk & Portsmouth Beltline RR Virginia Account No., if any 10-546000599F-001

Trading As \_\_\_\_\_

Address 650 West Peachtree Street NW Atlanta GA 30308  
Number and Street or Rural Route City, Town, or Post Office State ZIP Code

Kind of business engaged in by dealer Railroad Transportation Services

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

By Sabrina Carpenter Senior Manager Sales & Use Taxes  
Signature Title

If the purchaser is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if a sole proprietorship, the proprietor must sign.