



Department of Revenue
Sales and Use Tax Division

Trinity-Washington Building
P.O. Box 38010
Atlanta, Georgia 30334

Marcus T. Collins, Sr.
Commissioner

Gary F. Robinson
Director

August 24, 1990

Ronald A. Wood
Assistant Director

**PERMIT FOR OPERATING UNDER RULE 560-12-1-.16
OF RULES AND REGULATIONS OF GEORGIA
SALES AND USE TAX DIVISION**

Cooper Tire & Rubber Company
Lima & Western Avenues
c/o Tax Department
Findlay, Ohio 45840

RE: 047-79-15772-4

Gentlemen:

Effective August 24, 1990, this is your authority pursuant to Regulation 560-12-1.16 to report and remit directly to the State Revenue Commissioner sales and use taxes under subject Certificate of Registration on all taxable personal property and services, except as shown below.


In order to purchase tangible personal property and services tax exempt, you must furnish your suppliers with a photostatic copy of this Letter of Authorization or a properly executed Certificate of Exemption (Form ST-5), which suppliers must retain on file to be relieved of collecting the tax.

However, you cannot furnish this Letter of Authorization or a Certificate of Exemption (Form ST-5) to contractors or their suppliers or, to your suppliers of gasoline. However, you may furnish this Letter of Authorization or Certificate of Exemption (Form ST-5) to your suppliers of gasoline only for the 1% increase in the State Sales and Use Tax rate which became effective April 1, 1989.

Contractors are deemed consumers under the act and must pay the tax to suppliers of tangible personal property used in performing material and labor contracts.

Effective July 1, 1979, gasoline sold at retail for any purpose and other Motor Fuels for on the highway use only are subject to the 4% State tax rate. However, 3% is a Motor Fuel Tax and 1% is a State Sales and Use Tax. Consequently you must pay the 3% Motor Fuel Tax to suppliers of gasoline.

Sincerely,


Ronald A. Wood
Assistant Director

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