



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

**CERTIFICATE TO LIMIT TO THREE HUNDRED DOLLARS  
(\$300.00) THE MAXIMUM SALES/USE TAX ON SALES OF  
SELF PROPELLED LIGHT CONSTRUCTION EQUIPMENT**

**ST-405**

(7/24/02)  
5096

**Purchaser's Statement:**

As purchaser, I certify that the equipment being purchased is used for construction purposes (i.e. building or making additions to real property). I understand that if equipment is purchased for any other use such as maintenance or repair (i.e. road repair, mowing, golf course maintenance or in a landfill), the \$300.00 maximum tax does not apply. Furthermore, I understand that by extending this certificate that I am assuming liability for the sales or use tax due. If this equipment is used for other than construction purposes, the full rate of the tax applies.

Name of Purchaser \_\_\_\_\_  
(Please Print)

Address \_\_\_\_\_  
(Street) (City) (State) (ZIP)

Kind of Business Engaged in by Purchaser \_\_\_\_\_

Name of Seller \_\_\_\_\_

Seller's Retail License Number \_\_\_\_\_  
(000-00000-0)

Date of Sale \_\_\_\_\_ Invoice Number \_\_\_\_\_

Amount of Sale \$ \_\_\_\_\_

Description of Self Propelled Light Construction Equipment and Compatible Attachments Purchased:  
\_\_\_\_\_  
\_\_\_\_\_

For what purpose will the equipment be used: \_\_\_\_\_

Net Engine Horsepower \_\_\_\_\_ (may not exceed 160 net engine horsepower)

Signed \_\_\_\_\_  
Signature of Purchaser (Owner, Partner or Corp. Officer)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

Article 21, Chapter 36, of Title 12 of the 1976 Code.

Pursuant to Code Section 12-36-2110(A)(7), the maximum sales or use tax imposed is \$300 of each self propelled light construction equipment with compatible attachments limited to a maximum of one hundred sixty net engine horsepower.