



Resale Certification Guidelines

4.28.020 – Definitions

“Resale” means to sell again and is limited to items which are resold per se or are physically present in a final product which is sold and is subject to tax at the time of final sale. The resale item must be easily and readily identifiable in the final product. Resale Sales are not made to the final consumer

Resale Cards

- Resale cards printed for businesses will be limited to 4
- Resale Cards shall be presented at the time of EVERY purchase in order to get the exemption
- Resale Cards shall have the following information:
 1. Business Name & Address
 2. Business Resale Certificate Number
 3. Items or services to be purchased for Resale
- If your business closes for any reason, cards MUST be returned to the Petersburg Borough. If you should re-open your business, you may re-apply for your Resale Certificate
- Resale Cards issued for services of Subcontractors must have a Subcontractor verification form completed

Qualifications:

- ✓ A business must be registered with the Petersburg Borough for Sales Tax in order to receive a Resale Certificate
- ✓ A business that is NOT in compliance with the Sales Tax Ordinance will NOT qualify for a Resale Certificate.
- ✓ If at any time, a business becomes delinquent or not in compliance with the Sales Tax Ordinance, they will NO LONGER qualify for your Resale Certificate

Specifics/Clarification:

- Resale cardholders are responsible for informing all card users of restrictions on the use of their resale certificate
- Resale Cards are to be used for business purposes only
- Misuse of a Resale Card will result in:
 - Immediate cancellation and demand for the surrender of the Resale Cards
 - Retroactive denial of exemption and payment of all sales tax formerly exempted under the resale certificate

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