



Sales and Use Tax Notification

Dear Flooring Material Buyer and Reseller,

This letter serves as a guide to help you understand which documents we need from you in order to set you up in our system properly to do business with The Flooring Marketplace.

End Users within State of Georgia who are buying for the purpose of use in their own home and project in the State of Georgia:

In compliance with the Georgia Department of Revenue, Sales and Use Tax is charged to END USERS within the state at the point of pick-up or point of delivery as set forth on the Sales Tax Rate Chart (attached). When product is delivered, sales tax is charged based on the final delivery prices, including all delivery charges.

End Users outside State of Georgia who are buying for the purpose of own use for home and project in states other than Georgia:

No Sales Tax is charged for delivery to addresses out of the state of Georgia. However, if you are picking up product within Georgia, Sales and Use Tax shall be charged based on the tax rate at our address. The current Georgia tax rate is 7%.

Agents/Resellers for ALL STATES who are buying for the purpose of re-selling:

In compliance with the Georgia Department of Revenue Sales and Use Tax Laws, we require:

- a. Signed Sales Tax Certificate of Exempt (for Georgia resellers only)
- b. Reseller Certificate/Registered Retail Merchant Certificate (for all other states)
- c. Sales & Use Tax Certificate issued to you in your state (either Georgia or other state)

These forms are required in order to exempt you from Sales Tax, regardless of if you are picking up or we are delivering.

For Contractors who are buying for the purpose of installing on a project site:

Sales Tax shall be charged to contractors on the purchase based on pick-up or delivery point. Contractors may claim exemption if the buildings where these materials are being installed are tax exempt, such as government buildings, churches, etc. For the purchases to be exempt we must have a completed Sales Tax Exemption form on file. Go to https://etax.dor.ga.gov/salestax/contractors/contr_genl_info.aspx for the correct form to use.

For more information regarding Georgia Sales & Use Tax, please visit:

https://etax.dor.ga.gov/salestax/st3forms/st3_indx.aspx

Thank you for your cooperation.