Form 14-305 (Back)
(Rev. 8-89/5)

MOTOR VEHICLE RENTAL EXEMPTION CERTIFICATE

THIS EXEMPTION CERTIFICATE IS NOT VALID FOR TAX-FREE REGISTRATION.
THIS EXEMPTION CERTIFICATE MUST BE ATTACHED TO THE RENTAL CONTRACT.

Make of vehicle		Motor or vehicle identification number
Year model	Body style	License number

The undersigned claims exemption from payment of motor vehicle gross rental receipts tax under the Taxes on Sale, Rental and Use of Motor Vehicle Law (TEX.TAX CODE ANN. ch. 152), on the rental of the above described motor vehicle from:

Vehicle owner
Address *(Street & number)*
City, state, ZIP code

Renter claims this exemption for the following reason:

☐ A public agency

☐ A church or religious society
Vehicle rented meets the following requirements:
- designed to carry more than six (6) passengers
- primary use must be for providing transportation to and from church or religious services or meetings

☐ A residential child-care facility licensed under Chapter 42 of the Human Resources Code to care for both children who do not require specialized care and children who are emotionally disturbed.

☐ Rent for Re-rental

☐ Farm or ranch use (farm trailer, semi-trailer, farm machinery)
Vehicle rented meets the following requirements:
- a trailer used primarily for farming and ranching
- a self-propelled motor vehicle must have been modified to perform some specialized farm/ranch related function other than transportation; such as applying or dispensing agricultural products, plant food materials or feed for livestock

I declare that the information contained in this document and any attachments is true and correct to the best of my knowledge and belief.

Exempt person or organization
sign here Authorized person
Address *(Street & number)*
City, state, ZIP code

NOTE: THIS FORM MAY BE REPRODUCED, BUT MUST BE SUBSTANTIALLY IN THE FORM SET OUT ABOVE. DO NOT SEND THE COMPLETED EXEMPTION CERTIFICATE TO THE COMPTROLLER OF PUBLIC ACCOUNTS.