

RENTAL APPLICATION

Acct # _____ HO CONTR
 Sales Rep. _____
 Date _____



Applicant			Phone		
Mailing Address			Physical Address		
City	State	Zip	City	State	Zip
Fax	E-mail Address		Type of Business		Year In Business

PRINCIPAL PARTNERS, OWNERS OR OFFICERS

Name	Date of Birth	Social Security	Name	Date of Birth	Social Security
Address	City	State / Zip	Address	City	State / Zip
Home Phone	Drivers License		Home Phone	Drivers License	
Mobile	E-mail Address		Mobile	E-mail Address	

BANK REFERENCE

Bank Name	Contact Person	Phone	Account No.
City	State	Zip	

COMMERCIAL ACCOUNT CHARGE SUPPLIERS / HOME OWNERS PERSONAL REFERENCES

Name	Account No.	Contact	Phone / Fax
Name	Account No.	Contact	Phone / Fax
Name	Account No.	Contact	Phone / Fax
Name	Account No.	Contact	Phone / Fax

CONTRACT TERMS & CONDITIONS

Terms: All invoices are due and payable 30 days from the date of invoice at 7803 FM 969 (MLK), Austin, Travis Co. Texas 78724.

By signing this agreement you acknowledge that you may request AUSTIN SALES INC. COMPANIES to furnish labor, materials, and services upon your verbal instructions; if written notice of dispute is not received in our office by due date of invoices, deliveries and services shall conclusively be deemed to be authorized by you and shall be binding upon you. Past due balances shall accrue interest at the rate of 1.5% per month, provided however, interest shall not exceed the legal maximum rate under law; any interest in excess of that maximum amount shall be credited on the principal of the debt, or if already paid, refunded. You agree to return all equipment upon the written demand of AUSTIN SALES INC. COMPANIES. If AUSTIN SALES INC. COMPANIES hires an attorney to collect monies due from you or on this account or to enforce any provision hereof, you agree to pay AUSTIN SALES INC. COMPANIES attorneys fees, expenses and court cost. You agree that the venue for any lawsuits pertaining to AUSTIN SALES INC. COMPANIES or this account shall be Travis Co. Texas. After approval of your credit if any event occurs that impairs your ability to pay your account as determined by AUSTIN SALES INC. COMPANIES in its sole judgement, AUSTIN SALES INC. COMPANIES can cancel this agreement and declare the entire balance posted to your account due and payable at once.

I understand that the information furnished in this Credit Application is for the purpose of obtaining credit and that the information contained herein is correct, complete and true, and that AUSTIN SALES INC. COMPANIES is relying on this information in deciding to extend credit to Applicant. AUSTIN SALES INC. COMPANIES is authorized to make any credit inquiries to determine Applicants credit worthiness, and I authorize creditors and references to release credit information to AUSTIN SALES INC. COMPANIES; I certify that I am authorized by Applicant to sign this document and to agree to its terms and conditions and to incur liabilities for Applicant.

Name / Title **X**

GENERAL INFORMATION

Purchase Order Required: YES NO Job # Required: YES NO Accounts Payable Email: _____

Accounts Payable Contact Name: _____ Phone #: _____

Names of Authorized Persons to Rent / Purchase on your account (for additional person(s) attach list)

1.	Phone	Mobile
2.	Phone	Mobile
3.	Phone	Mobile
4.	Phone	Mobile

PERSONAL GUARANTEE

In consideration of AUSTIN SALES INC. COMPANIES extending credit to Applicant, I/We, jointly/severally, unconditionally individually guarantee to AUSTIN SALES INC. COMPANIES and its assigns, the prompt payment at Travis County, Texas, of the account balance and all indebtedness from time to time owed to AUSTIN SALES INC. COMPANIES by Applicant, together with interest at the rate of 1.5% per month on past due balances, and attorney's fees, collection expenses and court costs incurred by AUSTIN SALES INC. COMPANIES in collecting the indebtedness; provided however, interest shall not exceed the maximum legal rate; any interest in excess of that maximum amount shall be credited on the principal of the debt, or if already paid, refunded. AUSTIN SALES INC. COMPANIES shall not be required to pursue any other remedy or to exhaust its remedies against any other person or the Applicant prior to invoking the benefits of this guarantee. This guarantee shall be absolute, complete and continuing, and the terms of the account may be rearranged, extended or charged without notice to the undersigned. This agreement shall be binding upon the undersigned, my/our heirs, executors and administrators. I/We will, within 5 days from date of notice that the account is past due, pay the account balance, accrued interest as allowed above and all cost of collection. This guaranty may be revoked by the undersigned only by written notice sent by certified mail, return receipt requested.

(X) _____, Individually Social Security # _____ Date _____

Printed Name _____

Address _____

(X) _____, Individually Social Security # _____ Date _____

Printed Name _____

Address _____

Credit Card Authorization and Guarantee

To induce AUSTIN SALES INC. COMPANIES to extend credit to authorized Applicant, the undersigned authorizes AUSTIN SALES INC. COMPANIES to charge any past due account balance, unpaid rents and the cost of all lost, stolen, unreturned, or damaged equipment and all other charges necessary to pay Applicant's account in full to the following credit card:

Validation/Security Code: _____

VISA _____ MASTERCARD _____ AMERICAN EXPRESS _____ We do NOT accept AMEX _____ DISCOVER _____ OTHER _____

Account Number _____ Current Expiration Date: _____

Billing Address for card _____ Billing Zip Code: _____

This agreement extends to the card and any renewals of the Card and any replacement account if the above account is closed for any reason. I AGREE THAT IF THE CURRENT CHARGES ARE NOT PAID IN 30 DAYS FROM DATE OF INVOICE, THESE PAST DUE AMOUNTS WILL BE CHARGED TO THE CARD. IN THE EVENT THE CARD IS CANCELLED/TERMINATED/EXPIRED, I WILL PERSONALLY PAY THE ACCOUNT BALANCE AND ALL INDEBTEDNESS OWED TO AUSTIN SALES INC. BY APPLICANT. I agree to notify AUSTIN SALES INC. COMPANIES in the event of cancellation/termination of the Card. I am Authorized by the credit card company that issued the Card to use the Card.

(X) _____ Date _____

Printed Name _____

Address _____

Telephone # _____

Social Security # _____

MASTER RENTAL AGREEMENT

Applicant ("Lessee") intends from time to time to rent equipment (the "equipment") from Austin Sales Inc. Companies ("Lessor") on the following terms and conditions. For the convenience of Lessee, equipment may be leased by telephone orders placed by Lessee's employees and third parties who Lessee has given written authorization to charge to Lessee's account name, and Lessee agrees that all such verbal orders are binding upon Lessee. If written notice of dispute or discrepancy is not received by the due date of the first rental invoice for that equipment, Lessee shall conclusively be deemed to have rented and received possession of the equipment stated on the invoice.

1. **TERM AND RENT.** This agreement becomes effective on the date possession of the equipment is delivered to Lessee and continues with respect to each item of equipment until the date the equipment is returned to Lessor or as otherwise provided for in this agreement. Lessee shall pay rent for the 28 day rental period stated on each invoice at Lessor's office in Travis County, Texas on or before the due date stated on the invoice. Rent for the first rental period shall be paid in full even if the equipment is returned during the first rental period, but rent shall be pro-rated for any subsequent rental period based upon the date of return. Rent is stated separately for each item of equipment, except for lump sum bids. **IF AT ANY TIME THE RENTAL ON AN INVOICE IS LESS THAN \$28.00, LESSOR MAY TREAT THE EQUIPMENT AS LOST AS PROVIDED FOR IN PARAGRAPH 7 BELOW AND BILL LESSEE FOR THE LIST PRICE.** In such event, Lessee, at Lessee's option, may return the equipment and receive credit for the amount that the lost equipment charge exceeds the rent that would have accrued on the equipment, less a restocking charge of 15%. The equipment may not be altered by Lessee without Lessor's prior written consent.

2. **DELIVERIES;** Lessee will be charged a delivery fee if an Austin Sales Inc. Company truck is used to deliver equipment to or return equipment from a location different than Austin Sales Inc. Company address. The delivery fee is based upon the size of the load. Lessee is required to assist Lessor in unloading/loading the equipment at the delivery site and provide a responsible individual to inventory, inspect and sign for the equipment. For loads less than 3,000 pounds, Lessee must furnish one laborer; for larger loads, Lessee must furnish two or more laborers as needed. If Lessee fails to provide loading assistance, Lessor will charge Lessee for providing additional labor.

REQUEST FOR A PICK UP OF EQUIPMENT DOES NOT RELIEVE THE LESSEE FROM RESPONSIBILITY OF SHORTAGES AND / OR DAMAGES UNTIL EQUIPMENT IS IN THE POSSESSION OF LESSOR.

3. **WARRANTIES.** Lessee warrants that Lessee has selected the equipment without relying on Lessor. Lessee is responsible for inspecting the equipment upon delivery and notifying Lessor immediately of any discrepancies or faults. **LESSOR MAKES NO WARRANTIES, EITHER EXPRESS OR IMPLIED, AS TO STANDARDS OF PERFORMANCE, CONDITION OR USE OF THE EQUIPMENT, AND TO THE FULLEST EXTENT ALLOWED BY LAW, LESSOR EXPRESSLY EXCLUDES ANY AND ALL IMPLIED WARRANTIES, INCLUDING BUT NOT LIMITED TO, MERCHANTABILITY AND FITNESS FOR ANY PARTICULAR PURPOSE. LESSEE ACKNOWLEDGES THAT ALL EQUIPMENT IS LEASED IN ITS CURRENT CONDITION, "AS IS" AND WITHOUT WARRANTIES. LESSEE EXPRESSLY REPRESENTS THAT LESSEE AND LESSEE'S EMPLOYEES ARE FAMILIAR WITH THE EQUIPMENT AND IS QUALIFIED TO USE OR OPERATE THE EQUIPMENT.**

4. **TITLE.** Title to the equipment will remain at all times in Lessor, and except as expressly provided for herein, Lessee will acquire no right, title, equity or other interest in the equipment, notwithstanding the length of the rental term. Lessee shall have only the right to use the equipment pursuant to this agreement. The equipment may not be used by anyone other than Lessee at the delivery site. Lessee may not surrender possession of or sublet the equipment or assign this agreement, either by Lessee's own act or by operation of law. The equipment may not be removed from the original delivery/project address without written notification to Lessor.

Purchase of any equipment, new or used, requires a separate signed sales invoice (Contract). BUYER agrees that title to the equipment described in the Contract will not pass on to BUYER until payment in full has been received by SELLER.

5. **USE.** Lessee shall at Lessee's sole expense maintain the equipment at all times in good condition and repair, ordinary wear and tear from reasonable and proper use accepted, and shall notify Lessor in writing if the equipment is not in good, safe and efficient working condition. Lessee agrees to erect, maintain and use the equipment in a safe and proper manner and in conformity with all laws, safety regulations and Lessor's safety rules. Lessor has no responsibility for or direction or control over the manner of erection, maintenance, use or operation of the equipment by Lessee. If Lessor erects any equipment, or makes any modifications to existing erected scaffold, Lessee shall have the duty to inspect the equipment as erected before Lessee uses the equipment. Any Erection, Dismantle, or Modification must be made by an individual trained as a "Competent Person" as After Lessee accepts the erected equipment, Lessee assumes all liability for damage or injury arising out of the erected equipment, and Lessee shall defend, indemnify and hold harmless Lessor for all claims arising out of Lessor's erection of the equipment as set out in this paragraph. **LESSEE ASSUMES ALL RISKS AND LIABILITIES FOR THE ERECTION WHETHER BY LESSOR OR LESSEE, OPERATION AND USE OF THE EQUIPMENT AND FOR ALL CLAIMS ASSERTED BY ANY PERSON WHOMSOEVER FOR PERSONAL INJURY, PROPERTY DAMAGE, OR CAUSES OF ACTION OR CLAIMS OF WHATSOEVER NATURE ARISING OUT OF THE TRANSPORTATION, DELIVERY, ERECTION, DISMANTLING, PLACEMENT, CONDITION, MAINTENANCE, USE OR MISUSE, OPERATION, LOSS OF USE OR POSSESSION OF THE EQUIPMENT (COLLECTIVELY "CLAIMS"), TO THE FULLEST EXTENT ALLOWED BY LAW, LESSEE AGREES TO INDEMNIFY, DEFEND AND HOLD HARMLESS LESSOR FROM AND AGAINST ALL CLAIMS OF WHATSOEVER NATURE OR BY WHOSOEVER CAUSED, WHETHER CAUSED IN WHOLE OR IN PART, INCLUDING ATTORNEY'S FEES, AND WILL SATISFY, PAY AND DISCHARGE ANY AND ALL JUDGMENTS AND FINES THAT MAY BE RECOVERED OR LEVIED AGAINST LESSOR RELATED TO ANY CLAIM. IN NO EVENT WHATSOEVER SHALL LESSOR BE LIABLE FOR LOSS OF PROFITS OR ANY OTHER INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES ARISING OUT OF ANY CLAIM.** By accepting delivery of the equipment, Lessee acknowledges that the equipment was in good order and repair when delivered and was in all respects adequate, sufficient and proper for the purpose for which Lessee intended.

6. **INSPECTION.** Lessor at all reasonable times shall have the right, but not the obligation, to inspect the equipment and observe Lessee's use and operation of the equipment. Lessee gives Lessor the unconditional right to enter the premises where the equipment is located. If Lessor determines in its sole discretion that Lessee is improperly using or operating the equipment or that the equipment is not at the delivery site, Lessor may, at its option, terminate Lessee's right to use the equipment and upon written notice of such termination, Lessee shall return the equipment in good repair and condition to Lessor's office.

7. **RISK OF LOSS.** **LESSEE ASSUMES ALL RISKS OF LOSS FOR DAMAGE, INJURY, VANDALISM, WEATHER, THEFT, UNAUTHORIZED MODIFICATIONS TO OR LOSS OR DESTRUCTION OF THE EQUIPMENT (COLLECTIVELY HEREIN "LOSS"), WHETHER THE FAULT OF LESSEE OR ANY OTHER PERSON OR ENTITY.** In the event of damage or loss, Lessee shall pay Lessor's list price for the same or similar equipment. Title to the lost or damaged equipment shall remain in Lessor until Lessee pays the list price in full. **LESSEE IS RESPONSIBLE FOR OBTAINING LESSEE'S OWN INSURANCE FOR LOSS OR DAMAGE TO THE EQUIPMENT AND ALL RISKS ASSUMED HEREIN BY LESSEE.** After Lessor picks up equipment at the request of Lessee, Lessor shall inspect and inventory the equipment at Lessor's office, and Lessee shall pay Lessor for any shortages of or damage to the equipment discovered by Lessor during such inventory.

8. **NOTICE OF DAMAGE.** In the event of any deficiency in, or loss or damage to, the equipment, Lessee shall immediately notify Lessor in writing. Lessor shall have the right to inspect and remove any equipment. In the event of removal, Lessor will use its best efforts to replace the equipment, but Lessor shall not be liable for any delay or damages whatsoever arising out of the loss of use of the equipment.

9. **DEFAULT.** Lessor may terminate Lessee's possession of the equipment or this agreement in the event Lessee fails to timely pay rent or defaults in any term or condition contained in this agreement; or if Lessee becomes insolvent or a proceeding in bankruptcy or receivership is filed by or against Lessee; or if Lessee does not maintain the equipment as required herein; or if Lessee moves the equipment without written approval; or if any execution, levy, restraint or attachment is levied or threatened to be levied on the equipment; or if Lessor in its sole discretion deems itself insecure for any reason. Upon termination of this agreement or Lessee's right of possession of the equipment, Lessee shall, at its own expense, immediately deliver all rented equipment to Lessor at Lessor's office, in good condition and repair. Upon termination, Lessor, at Lessor's option, shall have the right to immediately pick-up and take possession of the equipment wherever located without notice to Lessee. Lessee hereby agrees to indemnify Lessor and its agents from all claims by Lessee or any other person for or by reason or on account of any repossession of the equipment by Lessor.

10. **COMPLETE AGREEMENT.** This lease, together with the Rental Contracts, signed proposals, invoices and any credit application ("contract documents"), constitute the entire agreement between the parties. All previous understandings, representations, warranties, promises, verbal or otherwise, pertaining to the subject matter of this agreement or to the equipment, have been merged in this agreement. The provisions of the contract documents may be waived, modified or amended only by Lessor by written notice to Lessee. The failure of Lessor to notify Lessee of any default under the Contract Documents shall not be deemed to be a waiver of any continuing default of any term, covenant, or condition of the Contract Documents. The failure of Lessor to insist upon strict performance of any of the terms, covenants or conditions of the Contract Documents, or to exercise any right, remedy or option of the Contract Documents, in any one or more instances, shall not be construed as a waiver or relinquishment of any such terms, covenants, conditions or options in the future, but the same shall be and remain in full force and effect.

11. **MISCELLANEOUS.** Venue for any proceeding arising out of this agreement, the Contract Documents, or the equipment shall be Travis County, Texas. This agreement shall be binding upon the respective heirs, legal representatives, successors and, to the extent allowed herein, the assigns of the parties hereto. If more than one person has signed any instrument as Lessee, their obligations shall be joint and several. Lessee shall provide Lessor and/or its assigns with such corporate resolutions, opinion of counsel, financial statements and other documents as Lessor and/or its assignee shall request from time to time.

12. **ATTORNEY'S FEES.** Lessee shall pay Lessor all of Lessor's costs and expenses, including reasonable attorney's fees, incurred in collecting amounts due from Lessee or in enforcing any rights of Lessor under this agreement.

13. **BUYER.** Buyer agrees that title to the goods described and listed on this contract as sale goods will not pass on to buyer until payment in full has been received by seller. If buyer fails to make the required payment in full to seller for any reason, including insolvency, and / or filing any form of bankruptcy, then the buyer agrees and expressly grants to seller the right to enter upon any location where goods may be located for the purpose of taking possession of the goods. Buyer also releases seller from any claim of trespass arising out of the retaking of possession of the goods.

Acceptance:

By: _____

Title: _____

Date: _____



Sales & Scaffold

7803 FM 969

AUSTIN, TX 78724





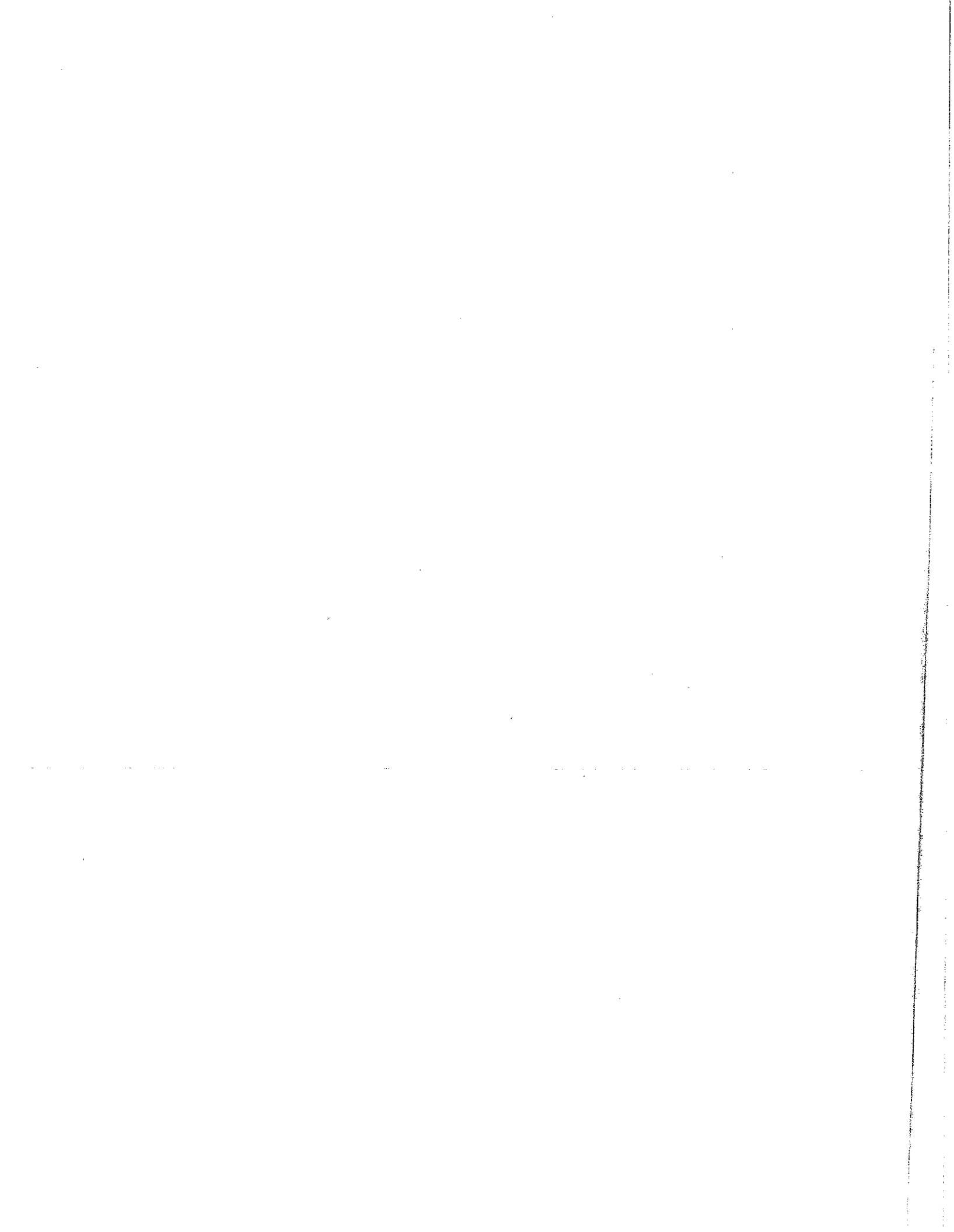
JOB INFORMATION SHEET

NAME OF JOB: _____
ADDRESS: _____
CITY/STATE/ZIP: _____
PHONE #: _____
CONTACT PERSON: _____

GEN-CONTRACTORS: _____
ADDRESS: _____
CITY/STATE/ZIP: _____
PHONE #: _____
CONTACT PERSON: _____

PROPERTY OWNER: _____
ADDRESS: _____
CITY/STATE/ZIP: _____
PHONE #: _____
CONTACT PERSON: _____

PROPERTY DESCRIPTION: _____
JOB LOCATION: _____
BANK/BOND CO.: _____
ADDRESS: _____
CITY/STATE/ZIP: _____
PHONE #: _____
AGENT NAME: _____



Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
 See Specific Instructions on page 3.

<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Austin Sales, Inc.</p> <p>2 Business name/disregarded entity name, if different from above dba Austin Sales & Scaffold, dba Star of Texas Events, dba Star of Texas Tents & Events, dba Austin Safety & Health</p> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate </p> <p> <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. </p> <p> <input type="checkbox"/> Other (see instructions) ▶ _____ </p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
<p>5 Address (number, street, and apt. or suite no.) See instructions. 7803 FM 969</p> <p>6 City, state, and ZIP code Austin, TX 78724</p> <p>7 List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p>

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
7	4	-	2	1	8	3	3	5	2

Part II Certification

- Under penalties of perjury, I certify that:
- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
 - I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
 - I am a U.S. citizen or other U.S. person (defined below); and
 - The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ 1-14-2019
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



Sales & Scaffold

Dear Customer,

The State Comptroller's office has recently provided us information that may clear up some questions and disputes regarding rentals to a contractor/subcontractor performing work for a non-taxable entity. **Contractors and subcontractors must pay tax.**

Texas Tax Code 151.311 Taxable Items Incorporated Into or Used for Improvement of Realty of an Exempt Entity

- (a) The purchase of tangible personal property for use in the performance of a contract for an improvement to realty for an organization exempted under Section 151.309 or 151.310 of this code is exempt if the tangible personal property is incorporated into realty in the performance of the contract.
- (b) The purchase of tangible personal property, other than machinery or equipment and its accessories and repair and replacement parts, for use in the performance of a contract for an improvement to realty for an organization exempted under Section 151.309 or 151.310 of this code is exempt if the tangible personal property is:
 - a. Necessary and essential for the performance of the contract; and
 - b. Completely consumed at the job site
- (c) For purposes of this section, tangible personal property is completely consumed if after being used once for its intended purpose it is used up or destroyed. Tangible personal property that is rented or leased for use in the performance of the contract cannot be completely consumed for purposes of this section.

Machinery and equipment purchased, leased, or rented does not qualify for exemption from sales tax, even if used on a contract to improve realty for an exempt entity.

If you have additional questions please call the Tax Policy Division at the Comptroller of Public Accounts office 1 (800) 531-5441.

Thank you,
Becky Shutack
Exec. Admin. Asst.

Example: Painters who buy brush and paint. Paint is absorbed into the building (left there). The paint is non-taxable. The brush is either thrown away or used on next job (taken with). The brush is taxable. Scaffold is taxable unless exempt entity themselves are renter.