



BOE-230-C (9-01)

**EXEMPTION CERTIFICATE FOR QUALIFIED SALES AND PURCHASES  
OF LIQUEFIED PETROLEUM GAS**

STATE OF CALIFORNIA  
BOARD OF EQUALIZATION

(Please note: This certificate is a draft and may appear different when incorporated into our regulations.)

**I hereby certify that I am purchasing from:**

SELLER'S NAME

**BLUE STAR GAS**

SELLER'S ADDRESS *(street, city, state, zip code)*

**Liquefied petroleum gas (LPG) without sales or use tax (effective September 1, 2001) under Section 6353(b) of the California Revenue and Taxation Code, and which qualifies for the sales and use tax exemption checked below.**

Please check applicable exemption box below:

- LPG used in Producing and Harvesting Agricultural Products** – I hereby certify that I am engaged in business in an industry described in Codes 0111 to 0291 of the Standard Industrial Classification Manual or that I assist such classified persons. I further certify that the LPG purchased will be used in producing and harvesting agricultural products in accordance with Revenue & Taxation Code Section 6353(b).
- LPG for Household Use** – I hereby certify that the LPG purchased and delivered by the seller is being delivered to my primary residence not serviced by gas mains and pipes, for use therein, in accordance with Revenue & Taxation Code Section 6353(b).

**I further certify that the LPG is being delivered into a tank with a storage capacity that is equal to, or greater than, 30 gallons.**

**CERTIFICATION**

*I understand that if such property is not used in a qualified manner, or if I am not a qualified person, that I am required by the Sales and Use Tax Law to report and pay the sales and use tax measured by the sales price of the property to me. I also understand that this exemption certificate is in effect as of the date shown below and will remain in effect until revoked in writing.*

PRINT NAME		TITLE
SIGNATURE		DATE
TELEPHONE NUMBER (      )	COMPANY NAME	PERMIT NUMBER <i>(if applicable)*</i>
ADDRESS <i>(city, state, zip code)</i>		

\* In California, you are required to hold a seller's permit if you are engaged in the business of selling tangible personal property that is subject to tax when sold at retail. If you are not required to hold a seller's permit because you make no sales or leases of this type of property in California, please enter "not applicable" and the reason why you are not required to hold a permit.