

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

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Governor

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Secretary, Government Operations Agency

July 23, 2021

NICOLAS MADUROS  
Director

## SALES AND USE TAX EXEMPTION CHARITABLE ORGANIZATION

Pursuant to Revenue and Taxation Code section 6375, Tracy Interfaith Ministries is exempt from the payment of state, local and district sales and use taxes when purchasing tangible personal property for the purpose of donation or sales to individuals in distressed financial condition.

Based on information provided, the Tracy Interfaith Ministries meets the following criteria of a charitable organization under section 6375:

- Formed and operated for charitable purposes and qualifies for the “welfare exemption” from property taxation provided by section 214 of the Revenue and Taxation Code.
- Engaged in the relief of poverty and distress.
- Sales or donations are made principally as a matter of assistance to purchasers or donees in distressed financial condition.
- Tangible personal property sold or donated have been made, prepared, assembled or manufactured by the organization.

This exemption is valid for as long as the Tracy Interfaith Ministries continues to meet the above requirements or until otherwise revoked by this agency. This exemption does not apply to the organization’s purchases of vehicles, supplies, tools, building material or any other tangible personal property for their own use.

Any questions regarding this exemption may be directed to the Compliance Policy Unit at 1-916-309-5399.

Tim Fairchild, Business Taxes Administrator  
Business Tax and Fee Department

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