

Ed Buelow, Jr., *Chairman*
and *Commissioner of Revenue*

Terry L. Jordan
Associate Commissioner

Donald L. Green
Associate Commissioner



MISSISSIPPI
STATE TAX COMMISSION

Sales and Use Tax Bureau
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March 21, 2003

Debra J. Kleban
Mississippi State University
Procurement and Contracts
P. O. Box 5307
Mississippi State, Mississippi 39762

Dear Ms Kleban:

This is in response to your letter of March 19, 2003, in which you asked that we provide you with a statement verifying the Mississippi State University's exemption from sales and use tax. We have determined that the Mississippi State University meets the qualifications for exemption as provided in Section 27-65-105(b), Mississippi Code of 1972. The exemption applies to sales to schools, when such schools are supported wholly or in part by funds provided by the State of Mississippi.

This exemption applies to sales of annuals, awards, articles of clothing or jewelry given in recognition of accomplishments and rental of caps and gowns when sold to, billed to, and paid for directly by the school. However, this exemption does not apply to sales of personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. The exemption also does not apply to Production Taxes nor Contractors Taxes levied by Sections 27-65-15 and 27-65-21, Mississippi Code of 1972, respectively. Additionally, this exemption does not apply to sales of personal property, which is to be resold to the students or the public. One exception is food sold through the student meal program and purchases of school textbooks, which are resold to students.

The Mississippi State University may use this letter as its authorization of exemption from sales tax on sales made to, billed to, and paid directly by the Mississippi State University. If we may be of further assistance, feel free to contact this office at (601) 923-7015.

Sincerely,

A handwritten signature in cursive script that reads "Meg Barnes".

Meg Barnes, Director
Sales and Use Tax Bureau