

**University of Notre Dame
Sales Tax Exempt Status By State**

State/Address	Sales Tax Exempt Status	Link to Certificate and Number	Comments
Alabama http://www.ador.state.al.us/salestax/index.html	NOT EXEMPT	N/A	
Alaska http://www.tax.alaska.gov/programs/programs/index.aspx?10002	No statewide sales tax	N/A	
Arizona http://www.revenue.state.az.us	NOT EXEMPT	N/A	
Arkansas http://www.state.ar.us/dfa/taxes/salestax/index.html	NOT EXEMPT	N/A	
California http://www.taxes.ca.gov/exemptbus.html	NOT EXEMPT	N/A	
Colorado http://www.revenue.state.co.us/fyi/html/sales03.html	Exempt on all purchases	Click Here for Certificate	Need only to provide the vendor our IN form--no Colorado form or registration required.
Connecticut http://www.ct.gov/drs/cwp/view.asp?a=1541&q=270818&drsPNavCtr= 41104 #41108	Exempt on all purchases	Click Here for Certificate Click Here for Fed Letter E9698	Goods or taxable services: Give vendor Cert 119 & copy of Federal Determination Letter Contact ND Tax dept. re: meals and lodging
Delaware http://revenue.delaware.gov/services/Business_Tax/Exemptions.shtml	No state or local sales tax	N/A	
District of Columbia http://otr.cfo.dc.gov/otr/site/default.asp	NOT EXEMPT	N/A	
Florida http://www.myflorida.com/dor/taxes/sales_tax.html	Exempt on all purchases	Click Here for Certificate 78-12-057743-57C	Provide a copy of the Florida Consumer's Certificate of Exemption to vendors
Georgia http://www.etax.dor.ga.gov/salestax/st-faq.aspx	NOT EXEMPT	N/A	
Hawaii http://www.state.hi.us/tax/tax.html	No state sales tax	N/A	No sales tax, but a gross receipts tax (excise tax) on gross income from almost all types of business activities. There is no general excise tax wxemption for goods and services purchased by out-of-state residents.
Idaho http://tax.idaho.gov/questions.htm	Exempt on all purchases	Click Here for Certificate	No registration required for exemption. Provide completed Form ST-101 to vendor. Once this form is on file with the vendor, it covers all of a customer's exempt purchases.
Illinois http://tax.illinois.gov	Exempt	Click Here for Certificate E9988-8068-03	Provide the tax exemption identification number (E9988-8068-05) to retailer.

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Indiana http://www.state.in.us/dor/index.html	Exempt except meals and lodging	Click Here for Certificate 0018092450000	Must provide vendor with Form ST-105. Prepared food is not exempt except for the following 2 situations: 1. Food for a fund-raiser is exempt from sales tax 2. Meals furnished to college students by the University are exempt from sales tax. Meeting rooms are exempt if used to further the purpose for which exemption was granted.
Iowa http://www.state.ia.us/tax/educate/faqsales.html	NOT EXEMPT	N/A	
Kansas http://www.ksrevenue.org/	Exempt on all purchases	Click Here for Certificate	Provide Exemption Certificate (Form ST-28) to the retailer.
Kentucky http://revenue.ky.gov/business/salesanduse.htm	Exempt except motor vehicle purchase and rental	Click Here for Certificate NFP710641-06	Provide a copy of the certificate (51A127) to the retailer.
Louisiana http://www.rev.state.la.us	NOT EXEMPT	N/A	
Maine http://www.state.me.us	Exempt on all purchases	Click Here for Certificate E10310	Provide a copy of the Permanent Exemption Certificate to the retailer.
Maryland http://business.marylandtaxes.com/news/taxtips/business/bustip06.asp	NOT EXEMPT	N/A	
Massachusetts http://www.mass.gov/?pageID=dorconstituent&L=2&L0=Home&L1=Businesses&sid=Ador	Exempt except lodging	Click Here for Certificate 350-868-188	Present a copy of certificate (ST-2) in conjunction with Form ST-5 Meals are exempt if the meals are conduct of exempt purpose, the University has a Form ST-2 and the vendor keeps appropriate records.
Michigan http://www.michigan.gov/taxes/	Exempt on all purchases	Click Here for Certificate Click Here for Fed Letter	All 501(c)(3)s are exempt from MI tax. Provide copy of Form 3372 and Federal Determination Letter to vendor.
Minnesota http://www.taxes.state.mn.us	Exempt except meals, lodging, and motor vehicles	Click Here for Certificate	Provide Certificate of Exemption (ST-3) to the retailer.
Mississippi http://www.mstc.state.ms.us	Exempt on all purchases	Click Here for Certificate	Present a copy of the letter from the Mississippi State Tax Commission to the retailer. Sales must be billed directly to or paid by the University.

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Missouri http://www.dor.mo.gov/tax/business/sales/	Exempt on all purchases	Click Here for Certificate 14761718	Present a copy of the letter from the State of Missouri to the retailer. Letter is for state sales tax only. Local taxes (tourism) is not covered and there is no exemption available.
Montana http://www.mt.gov/revenue/forbusinesses/taxeslicensesfeespermits.asp	No state sales tax	N/A	MUST PAY MT Lodging Facility Use Tax (4%), Lodging Facility Sales and Use Tax (3%), and Rental Vehicle Sales Tax (4%).
Nebraska http://www.revenue.state.ne.us	NOT EXEMPT	N/A	
Nevada http://tax.state.nv.us/	NOT EXEMPT	N/A	
New Hampshire http://www.nh.gov/revenue/fag/qti-rev.htm	No state sales tax	N/A	Must pay meals and rental tax.
New Jersey http://www.state.nj.us/treasury/taxation/	Exempt on all purchases	Click Here for Certificate 350-868-1881000	Provide a copy of the Exempt Organization Permit to the retailer. Meals and lodging must be paid for by the University directly.
New Mexico http://www.state.nm.us/tax/trd_ques.htm	No state sales tax. Exempt from Gross Receipts Tax.	Contact Tax Department to obtain Nontaxable Transaction Certificate	Provide the Nontaxable Transaction Certificate to the retailer in order to purchase tangible personal property without paying the gross receipts tax that is passed from the business to the consumer.
New York http://www.tax.state.ny.us/nyshome/stdix.htm	Exempt on all purchases	Click Here for Certificate 125536	Provide the Exempt Organization Exempt Purchase Certificate to the retailer. Does not apply to motor fuel.
North Carolina http://www.dor.state.nc.us/taxes/sales/	Exempt except meals, motor vehicles, lodging and utilities	N/A	Must pay tax at point of sale, then request refund semi-annually. Form E-585: Jan-June file July thru Oct 15 June-Dec file Jan 1 thru April 15
North Dakota http://nd.gov/tax/	Exempt on all purchases	Click Here for Certificate E-5549	Provide a copy of the Certificate of Exempt Status to retailers. Only purchases paid for by a check or warrant issued directly by the University qualify for a sales tax exemption.
Ohio http://www.tax.ohio.gov	Exempt on all purchases	Click Here for Certificate	Must submit certificate to vendor stating purpose of exemption is 501(c)(3) status and attach a copy of IRS federal determination letter.
Oklahoma http://www.oktax.state.ok.us/	NOT EXEMPT	N/A	
Oregon http://www.oregon.gov/DOR/salestax.shtml	No state sales tax	N/A	Must pay lodging tax.

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Pennsylvania http://www.revenue.state.pa.us	Exempt except lodging	Click Here for Certificate 75-327-141	Provide a copy of the Sales and Use Tax Certificate of Exemption (REV-1220) to the retailer. Purchases must be made in the name of the University and paid by University funds.
Rhode Island http://www.tax.state.ri.us/	Exempt on all purchases	Click Here for Certificate 6979	Provide vendor with a copy of certificate of exemption.
South Carolina http://www.sctax.org	Exempt on textbook or like-material purchases only	Click Here for Certificate	Nonprofit organizations are taxable on all items purchased for their own use, but may obtain an exemption on some items to be sold (like fundraisers) by completing Form ST-387.
South Dakota http://www.state.sd.us/drr2/revenue.html	NOT EXEMPT	N/A	
Tennessee http://www.state.tn.us/revenue/tntaxes/salesanduse.htm	Exempt on all purchases	Click Here for Fed Letter 4-990223521-0-1	Provide a copy of Federal 501(c)(3) exemption letter to vendor.
Texas http://www.window.state.tx.us/taxinfo/salestax.html	Exempt except hotel occupancy tax	Click Here for Certificate	Provide a copy of the Sales and Use Tax Exemption Certification to the retailer.
Utah http://www.tax.utah.gov/sales/index.html	Exempt on all purchases	Click Here for Certificate N10938	Present vendor with TC-73 form to create contract which establishes exemption at point of sale regardless of dollar amt.
Vermont http://www.state.vt.us/tax/index.shtml	Exempt except meals and lodging	Click Here for Certificate	Provide a copy of the Vermont Sales Tax Exemption Certificate to retailer.
Virginia http://www.tax.virginia.gov/	Exempt except meals and lodging	Click Here for Certificate	Provide a copy of the Retail Sales and Use Tax Certificate of Exemption to retailer. Purchases must be paid directly from University funds.
Washington http://dor.wa.gov/docs/pubs/industspecific/nonprofit.pdf	NOT EXEMPT	N/A	
West Virginia http://www.wv.gov/Pages/default.aspx	NOT EXEMPT	N/A	
Wisconsin http://www.dor.state.wi.us	Exempt except rental vehicles, construction contracts, and WI direct pay permits	Click Here for Certificate ES6315	Provide a copy of the Wisconsin Sales and Use Tax Exemption Certificate to retailers, including the exemption certificate number.
Wyoming http://revenue.state.wy.us	NOT EXEMPT	N/A	