

Subject: Sales Tax Exemption: MISSISSIPPI

Special Instructions for use: Provide exemption letter to vendor. Payment must be made directly by the University of Pittsburgh, no personal checks or credit cards permitted.

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

Harvey Johnson, Jr.
Associate Commissioner

Lisa W. Hall, CPA
Associate Commissioner



MISSISSIPPI

STATE TAX COMMISSION

August 18, 1995

TO VG
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Sales Tax Division
Post Office Box 1033
Jackson, Mississippi 39215
Telephone: 601-359-1133
Fax: 601-359-2680

James K. Vesco
University of Pittsburgh
200 S. Craig Street
Suite 207P Craig Hall
Pittsburgh, PA 15260

Re: University of Pittsburgh
Dear Mr. Vesco;

This is to confirm that the University of Pittsburgh does qualify for sales tax exempt status pursuant to Section 27-65-111(g), Mississippi Code of 1972. This Section provides that sales of tangible personal property or services made to, "Elementary and secondary grade schools, junior and senior colleges owned and operated by a corporation or association in which no part of the earnings inures to the benefit of any private shareholder, group or individual, and which are exempt from state income taxation, provided that this exemption does not apply to sales of property or services which are not to be used in the ordinary operation of the school, or which are to be resold to the students or the public." As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to and paid for directly by the exempt entity.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, even though said 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.

You may provide a copy of this letter to your vendors in order to substantiate your exempt status. If we may be of further assistance, please do not hesitate to contact us.

Sincerely

A handwritten signature in black ink, appearing to read "Charles Parham".

Charles Parham, Supervisor
Sales and Use Tax Division