

State/Address	University Exempt Status for Sales Tax Purposes	Links to Certificates	Comments
Alabama	Not Exempt	N/A	
Alaska	No statewide sales tax	N/A	
Arizona	Not Exempt	N/A	
Arkansas	Not Exempt	N/A	
California	Not Exempt	N/A	
Colorado	Exempt on all purchases	Click here for certificate	University needs only to provide the vendor Form DR5002 for each transaction
Connecticut	Exempt on all purchases. See comments re: meals and lodging	Connecticut Certificate 119 IRS Determination Letter Certificate 123	<ol style="list-style-type: none"> 1. Goods or taxable services: Give vendor Certificate 119 and copy of IRS Determination Letter. 2. Meals & Lodging: Give vendor Cert 123 for blanket purchases along with copy of IRS Determination Letter. 3. Must be submitted to Dept. of Revenue Services at least 3 weeks prior to travel. 4. Cert 122 for refund if other certs not mailed 3 weeks in advance. Please contact the Tax department at least one month prior to purchase for additional information.
Delaware	No state or local sales tax	N/A	
District of Columbia	Exempt	Click here for certificate DC Hotel Exemption	<p>Provide a copy of the Certificate of Exemption to the vendor at the time of purchase</p> <p>For hotels: Provide a copy of the Exempt Organization's Attestation of Direct Billing Form</p>

Florida		Click here for certificate Florida Hotel Exemption	1. Provide a copy of the Consumer's Certificate of Exemption to vendors. For hotels: provide a copy of the Exempt Organization's Attestation of Direct Billing form.
Georgia	Not Exempt	N/A	
Hawaii	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 exemption for goods and services purchased by out-of state residents.
Idaho	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	Exempt except lodging	Click here for certificate	Provide the tax exemption identification number (E9988-8068-5) to retailers for sales and use taxes. Lodging exempt only if greater than 30 days.

Indiana	Exempt except meals and lodging	Click here for certificate	Must provide vendor with Form ST-105. Lodging exempt from sales tax if rented more than 30 days. Purchases of food are not exempt. Purchases by organizations with over 50% of its expenditures related to social activities are not exempt. Meeting rooms are exempt if used to further the purpose for which exemption was granted.
Iowa	Exempt	N/A	
Kansas	Exempt – except motor vehicle purchases & rentals	Click here for certificate	No registration required for exemption. Provide Exemption Certificate (Form ST-28) to the retailer, in order to avoid sales tax. Individual cannot pay for hotel accommodations and be reimbursed; university must be billed directly or pay with university check.
Kentucky	Exempt	Click here for certificate	
Louisiana	Not Exempt	N/A	
Maine	Exempt for all purchases	Click here for certificate	Provide a copy of the Permanent Exemption Certificate to the retailer, in order to claim the exemption from sales tax.
Maryland	Not Exempt	N/A	
Massachusetts	Exempt – except for lodging	Click here for certificate	Present a copy of certificate (ST-2) in conjunction with Form ST-5. Meals are exempt if the meals are conducted of exempt purpose, the University has a Form ST-2 and the vendor keeps appropriate records.

Michigan	Exempt on all purchases	Click here for certificate	All 501 (c) (3)s are exempt from MI tax. Provide a copy of Form 3372 to vendor. Exemption does not apply to purchase of tangible personal property or vehicles that are not used primarily for the core purpose of the institution. Individual cannot pay for hotel accommodations and be reimbursed; university must make a reservation, and be billed directly or pay with university check.
Minnesota	Exempt on all purchases	Click here for certificate	No registration required for exemption. Provide Certificate of Exemption (ST-3) to the retailer, in order to avoid sales tax.
Mississippi	Exempt on all purchases	Click here for certificate	Need only to present a copy of the letter from the Mississippi State Tax Commission to the retailer, in order to claim the exemption. Sales must be billed directly to or paid by the University.
Missouri	Exempt on all purchases	Click here for certificate	Need only to present a copy of the letter from the State of Missouri to the retailer, in order to claim the exemption. Project exemption certificate needed for a university contractor to make tax exempt purchases on construction materials. Letter is for state sales tax only. Local taxes (tourism) is not covered and

there is no exemption available.

Montana	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	Not Exempt	N/A	
Nevada	Not Exempt	N/A	
New Hampshire	No state sales tax	N/A	Must pay Meals & Rental Tax
New Jersey	Exempt on all purchases except for the Hotel Occupancy Fee	Click here for certificate	Provide a copy of the Exempt Organization Permit to the retailer, in order to avoid paying sales tax. Meals and lodging must be paid for by the university directly by check or credit card. The exemption does not apply if an individual pays and the university reimburses at a later date.
New Mexico	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	Exempt on all purchases	Click here for certificate	Provide the Exempt Organization Exempt Purchase Certificate to the retailer, in order to claim the exemption for sales and use taxes in the state of New York.
North Carolina	Exempt except meals, motor vehicles, lodging & utilities	N/A	Must pay tax at point of sale, then request refund semi-annually. Form E-585: Jan-Jun file July thru Oct 15 June-Dec file Jan 1 thru April 15 University must make payments, reimbursements to employees are not considered direct purchases, thus

taxes are not refundable.

North Dakota	Exempt on all purchases	Click here for certificate	Provide a copy of the Certificate of Exempt Status to retailers, in order to claim the exemption from sales and use taxes. Only purchases paid for by a check or warrant issues directly by the university qualify for sales tax exemption.
Ohio	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	Not Exempt	N/A	
Oregon	No state sales tax	N/A	Must pay lodging tax
Pennsylvania	Exempt except lodging	Click here for Sales Tax Exemption Certificate	Provide a copy of the Sales and Use Tax Certificate of Exemption (Rev-1220) to the retailer, in order to avoid paying sales and use taxes. The exemption does not apply to charges subject to a hotel occupancy tax, unless lodging is greater than 30 days. Purchases must be made in the name of the university and paid by university funds.
Rhode Island	Exempt on all purchases	Click here for certificate	Provide vendor with a copy of certificate of exemption. Any purchase must be paid using a university check or credit card
South Carolina	Exempt on textbook or like material purchases only	Click here for certificate	Non-profit 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. Please contact the Tax Department to request the required

			attachments.
South Dakota	Not Exempt	N/A	
Tennessee	Exempt on all purchases	IRS Determination Letter	Provide a copy of Federal 501c3 exemption letter to vendor, in order to claim the exemption from sales and use taxes.
Texas	Exempt except hotel occupancy tax	Click here for certificate	Provide a copy of the Sales and Use Tax Exemption Certification to the retailer, in order to claim the exemption for sales and use taxes. Only institutions of Higher Education located in Texas are exempt from state hotel occupancy tax. The University is not exempt from the 6% state hotel occupancy tax.
Utah	Exempt on all purchases	Click here for certificate	Form TC-721 only used for purchases greater than \$1000 (unless for purchases pursuant to a contract) See instructions for details
Vermont	Exempt except meals and lodging	Click here for certificate	Provide a copy of Vermont Sales Tax Exemption Certificate to retailers, in order to claim the exemption for sales and use taxes.
Virginia	Exempt except meals and lodging	Click here for certificate	Provide a copy of the Retail Sales and Use Tax Certificate of Exemption to retailers, in order to claim the exemption for sales and use taxes. Purchases must be paid directly from university funds.
Washington	Not Exempt	N/A	
West Virginia	Not Exempt	N/A	
Wisconsin	Exempt except rental vehicles, construction contracts, &WI direct pay permits	Click here for certificate	Provide a copy of the Wisconsin Sales and Use Tax Exemption certificate to retailers, including the exemption certificate number, in order to claim

the exemption on purchases

Wyoming

Exempt for all purchases

[Click here for certificate](#)