

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	Provide completed certificate to vendor.
Connecticut	Exempt on all purchases. Use Certificate 123 for exemption on meals and lodging (must be filed with the state in advance)	Connecticut Certificate 119 Certificate 123	1. Goods or taxable services: give completed Certificate 119 and attached IRS determination letter to vendor. 2. Hotels and meals: must be billed directly to the University for exemption. Submit completed Certificate 123 to the CT Dept. of Revenue Services at least 3 weeks prior to travel for exemption.
Delaware	No state or local sales tax	N/A	
District of Columbia	Exempt	Click here for certificate DC Hotel Exemption	1.Goods: provide Certificate to vendor. 2.Hotels: must be billed directly to the University for exemption. Provide both the Certificate and the completed Hotel Exemption to vendor.
Florida		Click here for certificate Florida Hotel Exemption	1.Goods: provide certificate to vendor 2.Hotels: must be billed directly to the University for exemption. Provide

			both the Certificate and the completed Hotel Exemption to vendor.
Georgia	Not Exempt	N/A	
Hawaii	No state sales tax	N/A	Though there is no state sales tax, be advised a gross receipts tax (excise tax) applies for which there is no exemption.
Idaho	Exempt on all purchases	Click here for certificate	Provide completed certificate to vendor.
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.
Iowa	Not Exempt	N/A	
Kansas	Exempt – except motor vehicle purchases & rentals	Click here for certificate	Provide completed certificate to the vendor. The University must be billed for hotels for sales tax exemption to apply; no personal reimbursements allowed.
Kentucky	Exempt	Click here for certificate	
Louisiana	Not Exempt	N/A	
Maine	Exempt on all purchases for University use	Click here for certificate	Provide completed certificate to the vendor.
Maryland	Exempt	Click here for certificate	Provide completed certificate to the vendor.
Massachusetts	Exempt – except for lodging	Click here for certificate	Provide completed certificate to the vendor. Meals are exempt if conducted for the exempt purpose of the University.
Michigan	Exempt on all purchases	Click here for certificate	Provide completed certificate to the vendor. Hotel bills must be billed directly to the University for

exemption.

Minnesota	Exempt on all purchases except lodging and prepared foods	Click here for certificate	Provide completed certificate to the vendor.
Mississippi	Exempt on all purchases	Click here for certificate	Provide certificate (a letter from the MS Tax Commission) to the vendor. All sales must be billed directly to the University for exemption.
Missouri	Exempt on all purchases	Click here for certificate	1.For most goods: provide certificate (which is a letter from the State of Missouri) to the vendor. The letter is for state sales tax only; tourism/local taxes are not exempt. 2.For construction material purchases: a project exemption certificate is needed for a University contractor for exemption from sales tax. Please contact the tax department.
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 certificate to the vendor. The University must be directly billed for the purchases to claim exemption.
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 vendor for exemption from the gross receipts tax.
New York	Exempt on all purchases	Click here for certificate	Provide the completed certificate to the vendor. The University must be directly billed for the purchases to

claim exemption.

North Carolina	Not Exempt	N/A	
North Dakota	Exempt on all purchases	Click here for certificate	Provide a certificate to the vendor. The University must be directly billed for the purchases to claim exemption.
Ohio	Not Exempt	N/A	
Oklahoma	Not Exempt	N/A	
Oregon	No state sales tax	N/A	Must pay lodging tax
Pennsylvania	Exempt except lodging. Include Form REV-1715 for any purchases of \$200 or more.	Click here for certificate	1.Goods: provide completed Certificate to the vendor. Include Form REV-1715 for purchases over \$200. The University must be directly billed for the purchases to claim exemption. 2.Hotels: exemption only applies for stays over 30 days. The University must be directly billed to claim exemption.
Rhode Island	Exempt on all purchases	Click here for certificate	Provide certificate to vendor. The University must be directly billed for the purchases to claim exemption.
South Carolina	N/A		
South Dakota	Not Exempt	N/A	
Tennessee	Exempt on all purchases	IRS Determination Letter	Provide IRS Determination letter to the vendor to claim exemption.
Texas	Exempt except hotel occupancy tax	Click here for certificate	Provide completed certificate to the vendor.
Utah	Exempt on all purchases	Click here for certificate	Exemption only applies to purchases over \$1,000. Provide the completed certificate to the vendor.

Vermont	Exempt except meals and lodging	Click here for certificate	Provide completed certificate to the vendor.
Virginia	Exempt except for lodging	Click here for certificate	Provide a completed certificate to the vendor. The University must be billed directly for the purchases to claim exemption.
Washington	Not Exempt	N/A	
West Virginia	Not Exempt	N/A	
Wisconsin	Exempt on all purchases for University use (including lodging) except for rental vehicles, construction contracts, & WI direct pay permits	Click here for certificate	Provide completed certificate to the vendor.
Wyoming	Exempt for all purchases	Click here for certificate	Provide completed certificate to the vendor.