

State/Address	University Exempt Status for Sales Tax Purposes	Links to Certificates	Comments
<b>Alabama</b>	Not Exempt	N/A	
<b>Alaska</b>	No statewide sales tax	N/A	
<b>Arizona</b>	Not Exempt	N/A	
<b>Arkansas</b>	Not Exempt	N/A	
<b>California</b>	Not Exempt	N/A	
<b>Colorado</b>	Exempt on all purchases	<a href="#">Click here for certificate</a>	University needs only to provide the vendor Form DR5002 for each transaction
<b>Connecticut</b>	Exempt on all purchases. See comments re: meals and lodging	<a href="#">Connecticut Certificate 119</a> <a href="#">IRS Determination Letter</a> <a href="#">Certificate 123</a>	1. Goods or taxable services: Give vendor Certificate 119 and copy of IRS Determination Letter. 2. Meals & Lodging: Give the CT Department of Revenue Services for blanket purchases along with a copy of the IRS Determination Letter. 3. Must be submitted to Dept. of Revenue Services at least 3 weeks prior to travel.
<b>Delaware</b>	No state or local sales tax	N/A	
<b>District of Columbia</b>	Exempt	<a href="#">Click here for certificate</a> <a href="#">DC Hotel Exemption</a>	Provide a copy of the Certificate of Exemption to the vendor at the time of purchase  For hotels: Provide a copy of the Exempt Organization's Attestation of Direct Billing Form
<b>Florida</b>		<a href="#">Click here for certificate</a> <a href="#">Florida Hotel Exemption</a>	1. Provide a copy of the Consumer's Certificate of Exemption to vendors. For hotels: provide a copy of the

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Exempt Organization's Attestation of Direct Billing form.

<b>Georgia</b>	Not Exempt	N/A	
<b>Hawaii</b>	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.
<b>Idaho</b>	Exempt on all purchases	<a href="#">Click here for certificate</a>	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.
<b>Illinois</b>	Exempt except lodging	<a href="#">Click here for certificate</a>	Provide the tax exemption identification number (E9988-8068-5) to retailers for sales and use taxes. Lodging exempt only if greater than 30 days.
<b>Indiana</b>	Exempt except meals and lodging	<a href="#">Click here for certificate</a>	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.
<b>Iowa</b>	Not Exempt	N/A	
<b>Kansas</b>	Exempt – except motor vehicle purchases & rentals	<a href="#">Click here for certificate</a>	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.
<b>Kentucky</b>	Exempt	<a href="#">Click here for certificate</a>	
<b>Louisiana</b>	Not Exempt	N/A	
<b>Maine</b>	Exempt for all purchases	<a href="#">Click here for certificate</a>	Provide a copy of the Permanent Exemption Certificate to the retailer, in order to claim the exemption from sales tax.
<b>Maryland</b>	Exempt	<a href="#">Click here for certificate</a>	Exempt on any purchases of tangible property related to the University's mission.
<b>Massachusetts</b>	Exempt – except for lodging	<a href="#">Click here for certificate</a>	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.

<b>Michigan</b>	Exempt on all purchases	<a href="#">Click here for certificate</a>	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.
<b>Minnesota</b>	Exempt on all purchases except lodging and prepared foods	<a href="#">Click here for certificate</a>	No registration required for exemption. Provide Certificate of Exemption (ST-3) to the retailer, in order to avoid sales tax.
<b>Mississippi</b>	Exempt on all purchases	<a href="#">Click here for certificate</a>	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.
<b>Missouri</b>	Exempt on all purchases	<a href="#">Click here for certificate</a>	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.
<b>Montana</b>	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%)
<b>Nebraska</b>	Not Exempt	N/A	
<b>Nevada</b>	Not Exempt	N/A	
<b>New Hampshire</b>	No state sales tax	N/A	Must pay Meals & Rental Tax
<b>New Jersey</b>	Exempt on all purchases except for the Hotel Occupancy Fee	<a href="#">Click here for certificate</a>	Provide a copy of the Exempt Organization Permit to the retailer in order to avoid paying sales tax. The exemption does not apply if an individual pays and the university reimburses at a later date.
<b>New Mexico</b>	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.
<b>New York</b>	Exempt on all purchases	<a href="#">Click here for certificate</a>	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.
<b>North Carolina</b>	Not Exempt	N/A	
<b>North Dakota</b>	Exempt on all purchases	<a href="#">Click here for certificate</a>	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.
<b>Ohio</b>	Exempt on all purchases	<a href="#">Click here for certificate</a>	Must submit certificate to vendor stating purpose of exemption is 501 c 3 status and attach a copy of IRS Federal Determination Letter

<b>Oklahoma</b>	Not Exempt	N/A	
<b>Oregon</b>	No state sales tax	N/A	Must pay lodging tax
<b>Pennsylvania</b>	Exempt except lodging	<a href="#">Click here for Sales Tax Exemption Certificate</a>	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.
<b>Rhode Island</b>	Exempt on all purchases	<a href="#">Click here for certificate</a>	Provide vendor with a copy of certificate of exemption. Any purchase must be paid using a university check or credit card
<b>South Carolina</b>	Not Exempt		
<b>South Dakota</b>	Not Exempt	N/A	
<b>Tennessee</b>	Exempt on all purchases	<a href="#">IRS Determination Letter</a>	Provide a copy of Federal 501c3 exemption letter to vendor, in order to claim the exemption from sales and use taxes.
<b>Texas</b>	Exempt except hotel occupancy tax	<a href="#">Click here for certificate</a>	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.
<b>Utah</b>	Exempt on all purchases	<a href="#">Click here for certificate</a>	Form TC-721 only used for purchases greater than \$1000 (unless for purchases pursuant to a contract) See instructions for details
<b>Vermont</b>	Exempt except meals and lodging	<a href="#">Click here for certificate</a>	Provide a copy of Vermont Sales Tax

			Exemption Certificate to retailers, in order to claim the exemption for sales and use taxes.
<b>Virginia</b>	Exempt except meals and lodging	<a href="#">Click here for certificate</a>	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.
<b>Washington</b>	Not Exempt	N/A	
<b>West Virginia</b>	Not Exempt	N/A	
<b>Wisconsin</b>	Exempt except rental vehicles, construction contracts, & WI direct pay permits	<a href="#">Click here for certificate</a>	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
<b>Wyoming</b>	Exempt for all purchases	<a href="#">Click here for certificate</a>	