

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. Use Certificate 123 for exemption on meals and lodging (must be filed with the state in advance)	Connecticut Certificate 119 IRS Determination Letter Certificate 123	1. Goods or taxable services: Give vendor Certificate 119 and copy of IRS Determination Letter. 2. Certificate 123 must be submitted to the CT Dept. of Revenue Services at least 3 weeks prior to travel for exemption on meals and lodging.
Delaware	No state or local sales tax	N/A	
District of Columbia	Exempt	Click here for certificate DC Hotel Exemption	Provide a copy of the Certificate of Exemption to the vendor at the time of purchase For hotels: Provide a copy of both the Certificate of Exemption and the Exempt Organization's Attestation of Direct Billing Form to the hotel.
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.
Iowa	Not 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 on all purchases for University use	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	Exempt	Click here for certificate	Exempt on any purchases of tangible property related to the University's mission.
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 except lodging and prepared foods	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. 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	Not Exempt	N/A	
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	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 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	Not Exempt		
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 for 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 on all purchases for University use (including lodging) except for 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	