

# MISSISSIPPI

## STATE TAX COMMISSION

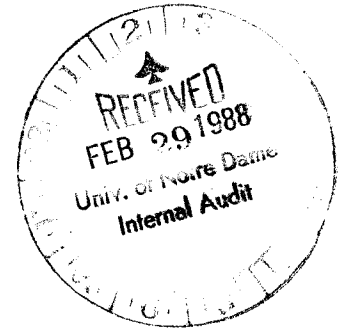
C. A. Marx, Ph.D.  
Chairman

Post Office Box 1033  
Jackson, Mississippi 39205

William A. Wilkerson  
Associate Commissioner

Nicki Martinson  
Associate Commissioner

February 25, 1988



Mr. Louis J. Cohen, Director  
Internal Audit  
University of Notre Dame  
Notre Dame, Indiana 46556

Dear Mr. Cohen:

This is in response to your letter of February 12, 1988 regarding exemption from sales tax on purchases of tangible personal property and charges for services in the State of Mississippi. Section 27-65-111(g), Mississippi Code of 1972, provides that sales of property or services to a senior college "...owned and operated by a corporation or association in which no part of the net earnings inures to the benefit of any private shareholder, group or individual, and which are exempt from state income taxation..." are exempt from sales tax.

As a prerequisite to exemption from sales tax, the property or charges for services must be sold directly to, billed directly to, and paid for directly by the University of Notre Dame. This exemption applies only to sales of property or services which are to be used in the ordinary and necessary operation of the university. This exemption does not apply to sales of properties or services which are not to be used in the ordinary and necessary operation of the university or which are to be resold to the students or the public.

You may present this letter to your vendors as proof of your exempt status in the State of Mississippi. If we can be of further assistance, please do not hesitate to contact us.

Sincerely,

L. C. Robinson, Chief  
Sales & Use Tax Division

A handwritten signature in cursive script that reads "Stephen Smith".

Stephen Smith, Supervisor  
Sales Tax Section

SS:md