

Michigan State University
Other State - Sales Tax Exemption

State	Exemption Allowed	Expires	State ID Number	Instructions/Explanation:	Latest review
Alabama	no			Have no special exemption from the sales and use taxes.	6/7/2017
Arizona	no			Purchases made within the State are not tax exempt.	6/7/2017
Arkansas	no			Educational Organizations are not applicable for Exemption.	6/7/2017
California	no				6/7/2017
Colorado	yes	Not applicable.	Not applicable.	No Special Registration. Need to Complete Form DR 0563, Sales Tax Exemption Certification. Out-of-state tax-exempt organizations are allowed to make sales tax-exempt purchases upon providing the vendor with a tax exemption number or some other documentation of tax-exempt status from another state. Note: If there is a registration or entrance fee charged to those attending the event then MSU cannot seek sales tax exemption.	6/7/2017
Conneticut	yes	Not applicable.	Not applicable.	Exempt via 501(c)(3) status. Complete Cert 119 for Goods and Services. For meals and lodging complete Cert 112(Needs approval from Dept of Revenue Services, must be submitted at least three weeks in advanced). Must include IRS determination letter.	6/7/2017
Florida	yes	12/31/2017	78-20-062896-57C	Provide copy of Consumer's Certificate of Exemption to seller.	6/7/2017
Georgia	no			In general, GA statute grants no sales or use tax exemptions.	6/7/2017
Idaho	yes	Not applicable.	Not applicable.	Complete Form ST 101 for sales tax exemption on goods, provide to vendor. Check box 3, Exempt buyer - nonprofit school. For exemption on Lodging accomodations use form ST-104-HM. MSU must be billed directly by credit card for this exemption to be used. Please note exemption does not apply for fundraising events or events that charge admission.	6/7/2017
Illinois	yes	7/1/2018	E9949-1907-02	Provide tax ID exemption number to suppliers.	6/7/2017
Indiana	yes	Not applicable.		Complete Indiana Form ST-105 and provide to vendor. Please note hotel rooms and meals are not covered under exemption.	6/7/2017
Iowa	no			State of Iowa will only allow sales tax exemption if the State of Michigan receiprocates the exemption with their government. At this time the state of Michigan does not allow this exemption.	6/7/2017
Kansas	yes	Not applicable.	Not applicable.	Complete Form ST 28 and give to vendors.	6/7/2017
Kentucky	yes	Not applicable.	Not applicable.	Complete and give vendors Form 51A127, Out-of-state exemption certificate.	6/7/2017
Louisiana	no				6/7/2017
Maine	yes	Not applicable.	E10364	Provide seller copy of Permanent Exemption Certificate	6/7/2017
Maryland	no			Only applies to tax exempts located in Maryland or surrounding jurisdiction that do a substantial business in Maryland.	6/7/2017
Massachusetts	yes	9/21/2018	386-005-984	Complete and give Form ST-5 to seller, attaching Form ST-2, Certificate of Exemption and renewal letter to it.	6/7/2017
Minnesota	yes	Not applicable.	Not applicable.	Complete and give Form ST-3 to seller. Exemption does not apply to lodging and catering.	6/7/2017
Mississippi	no				6/7/2017
Missouri	yes	Not applicable.	14698765	Copy and provide letter of exemption to vendor.	6/7/2017
Nebraska	no			Only educational institutions in Nebraska are exempt from sales tax.	6/7/2017
Nevada	no			Limited to educational institutions in the state.	6/7/2017
New Jersey	yes	Unknown	Not applicable.	Complete and provide Form ST-5, Blanket Exemption, to vendor.	6/7/2017
New York	yes	Valid until revoked.	EX 217190	Complete and provide Form ST-119.1 to vendor.	6/7/2017

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North Carolina	no			Limited to Native Americans, US Govt. and NC Dept of Trans.	6/7/2017
North Dakota	yes	No expiration date noted.	E-5609	Copy Exemption Certificate and provide to vendor.	6/7/2017
Ohio	yes	Not applicable.	Not applicable.	Complete and provide Blanket Exemption Certificate to vendor.	6/7/2017
Oklahoma	no				6/7/2017
Pennsylvania	yes	2/28/2019		Provide copy of certificate of exemption to vendor.	6/7/2017
Rhode Island	yes	Not applicable.	Not applicable.	Copy Exemption Certificate and provide to vendor.	6/7/2017
South Carolina	no			Per SC website they do not recognize other state exemption certificates issued to non-profits for hotel use tax or items purchased for their use.	6/7/2017
South Dakota	no			South Dakota uses a reciprocity agreement, until the State of Michigan grants South Dakotas government reciprocal tax exemption MSU is not exempt.	6/7/2017
Tennessee	yes	Not applicable.	Not applicable.	Provide vendor with a copy of 501(c)(3) authority to confirm eligibility for exemption. Need to confirm with vendor prior to activity. There is no legal obligation for vendor to honor.	6/7/2017
Texas	yes	Not applicable.	Not applicable.	Single Purchase Exemption per vendor:you will need to copy and complete this form. There is NO exemption for hotel occupancy tax.	6/7/2017
Utah	yes	Not applicable.	N22157	Complete form TC-73, enter MSU's tax exempt number N22157.	6/7/2017
Vermont	no			Possible exemption if register your business. Can look into further upon request. Submit Form S-1, Application for Vermont Business Tax Account Number, along with documents as proof of 501 (c) (3) qualification to Vermont Department of Taxes.	6/7/2017
Virginia	no			Per Virginia Code § 58.1-609.11 MSU does not meet the criteria for exemption based on the expense rule.	6/7/2017
Washington (state of)	no			State does not grant exemptions to all exempt organizations or state governments.	6/7/2017
Washington D.C.	yes	No expiration date noted.	219866-001	Provide vendor with a copy of the Govt. of D.C. exemption letter.	6/7/2017
West Virginia	no			State does not grant exemptions to educational institutions outside the state.	6/7/2017
Wisconsin	yes	Valid until revoked.	ES 25380	Provide vendor with state ID number.	6/7/2017
Wyoming	yes	Not applicable.		Complete Streamlined Sales and Use Tax Agreement, Certificate of Exemption	6/7/2017

States with no Sales tax:

Alaska	6/7/2017	
Delaware	6/7/2017	
Hawaii	6/7/2017	General Excise Tax that's charged to Business, No Exemptions.
Montana	6/7/2017	
New Hampshire	6/7/2017	
New Mexico	6/7/2017	Gross Receipt Tax that's charged to Business, No Exemptions.
Oregon	6/7/2017	