

Michigan State University

Other State - Sales Tax Exemption

MSU is exempt in all of the following states. If the state is not listed below MSU **DOES NOT** hold an exemption in that state.

- Corresponding forms can be found on the Controllers website under Forms, Taxes
- In all cases payment should be directly from MSU for exemptions to be applicable. There is no exemption for employee reimbursement of purchase.
- Contact information for the office of Tax Services: taxreporting@ctrl.msu.edu or 426 Auditorium Rd, Room 301 or 355-5029

State	Expires	Instructions/Explanation:	Latest review
Colorado	NA	Departments should complete Form DR 0563 , Sales Tax Exemption Certification and forward to the Tax Services office to obtain Authorized Signature. Department should then provide signed form to seller/vendor. Payment must be made directly from MSU. If there is a registration or entrance fee charged to those attending the event then MSU cannot seek sales tax exemption. NOTE: Cities and municipalities within CO may have their own tax, the above form will not exempt MSU from local taxes. Local taxes will most likely need to be paid as an exemption typically does not apply or is not offered.	8/8/2019
Conneticut	NA	Departments should complete Cert 119 for <u>goods and services</u> , forward to Tax Services for authorized signature. Department should then provide signed form to seller/vendor. For <u>meals and lodging</u> contact the Tax Services department as the type of form (Cert 119 or Cert 112) will be dependant on how many events MSU has within the calendar year. Be aware that meals and lodging exemption may need to be submitted to the Department of Revenue upto 3 weeks in advance of the event for approval. Must include IRS determination letter.	8/8/2019
Florida	12/31/2022	Provide copy of Consumer's Certificate of Exemption to seller.	8/8/2019
Idaho	NA	Complete Form ST 101 for sales tax exemption on goods, provide form to vendor. For exemption on lodging accomodations use form ST-104-HM . Only applicable when MSU Meeting Planner cards are used to purchase lodging directly.	8/8/2019
Illinois	5/1/2023	Provide IL tax ID exemption number/certificate to seller/vendor. No exemption for hotel occupancy tax.	8/8/2019
Indiana	NA	Department should complete and sign Form ST-105 and provide to seller/vendor. Please note hotel rooms and meals are not covered under exemption.	8/8/2019
Kansas	NA	Department should complete Form ST-28 and forward to the Tax Services office for authorized signature. Department should then provide signed form to seller/vendor.	8/8/2019
Kentucky	NA	Department should complete Form 51A127 Out-of-state exemption certificate and forward to the Tax Services office for authorized signature. Department should then provide signed form to seller/vendor.	8/8/2019
Maine	NA	Department should complete bottom portion of the Permanent Exemption Certificate and forward to the Tax Services office to obtain authorized signature. Department should then provide signed certificate to seller/vendor.	8/9/2019
Massachusetts	9/20/2028	Department should complete and sign Form ST-5 to seller/vendor, attaching Form ST-2 Certificate of Exemption.	8/9/2019
Minnesota	NA	Department should complete Form ST-3 and forward to the Tax Services office for authorized signature. Department should then provide signed form to seller/vendor. Note: Exemption does not apply to lodging, catering, and most motor vehicle purchases, leases, and rentals.	8/9/2019
Missouri	NA	Department should provide a copy of state exemption letter to seller/vendor.	8/9/2019

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New Jersey	NA	Department should complete Form ST-5 and forward to the office of Tax Services for authorized signature. Department should then provide the signed form to seller/vendor.	8/9/2019
New York	NA	Department should complete Form ST-119.1 and forward to the office of Tax Services for authorized signature. Department should then provide signed form to seller/vendor.	8/9/2019
North Dakota	NA	Provide Certificate of Exempt Status to seller/vendor.	8/9/2019
Ohio	NA	Department should complete and sign STEC B Blanket Exemption Certificate and provide to seller/vendor.	8/9/2019
Pennsylvania	2/28/2024	Provide copy of Certificate of Exemption to seller/vendor.	8/9/2019
Rhode Island	NA	Provide copy of Exemption Certificate to seller/vendor.	8/9/2019
Tennessee	NA	Provide the seller/vendor with a copy of MSU's Federal 501(c)(3) exempt status letter .	8/9/2019
Texas	NA	Department should complete and sign Form 01-339 Exemption Certification and provide to seller/vendor. There is no exemption for hotel occupancy tax.	8/9/2019
Utah	NA	Department should complete Form TC-73 and forward to the Tax Services office for signature. Department should then provide signed form to seller/vendor.	8/12/2019
Washington D.C.	NA	Provide copy of D.C. exemption letter to seller/vendor.	8/12/2019
Wisconsin	NA	Department should complete and sign Form S-211 and provide to seller/vendor.	8/12/2019