

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 Office of the Controller 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 355-0010

State	Expires	Instructions/Explanation	Latest Review
Colorado	NA	Departments should complete and sign Form DR 5002 and provide 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 (except for Denver - see below) will most likely need to be paid as an exemption typically does not apply or is not offered.	9/16/2024
Colorado - Denver	NA	Departments should complete and sign Standard Municipal Home Rule Affidavit of Exempt Sale and provide to seller/vendor, attaching a copy of MSU's federal 501(c)(3) exempt status letter . Departments should also complete and sign Affidavit of Exempt Event if it is for an MSU event held at a Denver hotel, motel or other event venue.	9/16/2024
Connecticut	NA	For <u>goods and services</u> , departments should complete Form CERT-119 and forward to the Tax Services office to obtain Authorized Signature. Department should then provide signed form to seller/vendor, attaching a copy of MSU's federal 501(c)(3) exempt status letter .	9/16/2024
		For <u>meals and lodging</u> , departments should contact the Tax Services office as the type of form (Form CERT-119 or Form CERT-112) will be dependent 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 Services at least 3 weeks in advance of the event for approval. Attach a copy of MSU's federal 501(c)(3) exempt status letter to either form.	9/16/2024
Florida	12/31/2027	Provide a copy of Consumer's Certificate of Exemption to seller/vendor.	9/16/2024
Idaho	NA	For <u>goods</u> , departments should complete and sign Form ST-101 and provide to seller/vendor.	9/16/2024
		For <u>lodging</u> , departments should complete and sign Form ST-104HM and provide to seller/vendor. Please note that exemption can only be claimed when an MSU Travel Card or Event Card is used to pay directly.	9/16/2024
Illinois	4/1/2028	Provide a copy of Illinois Sales Tax Exemption Certificate to seller/vendor. Please note that exemption does not apply to hotel tax.	9/16/2024
Indiana	NA	Departments should complete SSTGB Form F0003 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor. Please note that exemption does not cover meals and lodgings.	9/16/2024
Kansas	NA	Departments should complete Form ST-28 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.	9/16/2024

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Kentucky	NA	Departments should complete Form 51A127 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.	9/16/2024
Maine	NA	Departments should complete bottom portion of Permanent Exemption Certificate and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.	9/16/2024
Massachusetts	9/20/2028	Departments should complete and sign Form ST-5 and provide to seller/vendor, attaching a copy of Form ST-2 .	9/16/2024
Minnesota	NA	Departments should complete Form ST3 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor. Please note that exemption does not apply to lodging, prepared food, catered food, and most motor vehicle purchases, leases, and rentals.	9/16/2024
Missouri	NA	Provide a copy of Missouri exemption letter to seller/vendor. Please note that exemption does not apply to personal hotel rooms, meals, and other personal items purchased for individual use.	9/16/2024
New Jersey	NA	Departments should complete Form ST-5 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.	9/16/2024
New Mexico	NA	Contact the Tax Services office as there are two possible ways to claim exemption. For out-of-state entities, exemption exists for resale items and for when the seller can provide the appropriate form.	9/16/2024
New York	NA	Departments should complete Form ST-119.1 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.	9/16/2024
North Dakota	NA	Provide a copy of Certificate of Exempt Status to seller/vendor.	9/16/2024
Ohio	NA	Departments should complete and sign Form STEC B and provide to seller/vendor.	9/16/2024
Tennessee	NA	Provide a copy of MSU's federal 501(c)(3) exempt status letter to seller/vendor.	9/16/2024
Texas	NA	Departments should complete and sign Form 01-339 Exemption Certification and provide to seller/vendor. Please note that exemption does not apply to hotel occupancy tax and the purchase, lease, or rental of a motor vehicle.	9/16/2024
Utah	NA	Departments should complete Form TC-721 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.	9/16/2024
Washington D.C. (District of Columbia)	NA	Provide a copy of Certificate of Exemption to seller/vendor.	9/16/2024
Wisconsin	NA	Departments should complete and sign Form S-211 and provide to seller/vendor.	9/16/2024