

**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 Controllars 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 <b>Form DR 5002</b> 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. | 7/17/2024     |
| Colorado - Denver | NA         | Departments should complete and sign <b>Standard Municipal Home Rule Affidavit of Exempt Sale</b> and provide to seller/vendor, attaching a copy of MSU's Federal <b>501(c)(3) exempt status letter</b> . Departments should also complete and sign <b>Affidavit of Exempt Event</b> if it is for an MSU event held at a Denver hotel, motel or other event venue.   | 9/6/2023      |
| Connecticut       | NA         | Departments should complete <b>Cert 119</b> for <u>goods and services</u> and forward to Tax Services office to obtain Authorized Signature. Department should then provide signed form to seller/vendor.  | 10/27/2022    |
|                   |            | For <u>meals and lodging</u> contact the Tax Services office as the type of form ( <b>Cert 119</b> or <b>Cert 112</b> ) 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 up to 3 weeks in advance of the event for approval. Must include IRS determination letter.  |               |
| Florida           | 12/31/2027 | Provide copy of <b>Consumer's Certificate of Exemption</b> to seller/vendor.   | 12/31/2022    |
| Idaho             | NA         | Departments should complete Form <b>ST 101</b> for sales tax exemption on goods and provide to seller/vendor.  | 10/27/2022    |
|                   |            | For exemption on lodging accomodations use form <b>ST-104-HM</b> . Only applicable when MSU Event or Travel cards are used to purchase lodging directly.   |               |
| Illinois          | 4/1/2028   | Provide <b>IL tax ID exemption number/certificate</b> to seller/vendor. No exemption for hotel occupancy tax.  | 3/24/2023     |
| Indiana           | NA         | Departments should complete and sign <b>Form ST-105</b> and provide to seller/vendor. Please note hotel rooms and meals are not covered under exemption.   | 10/27/2022    |
| Kansas            | NA         | Departments should complete Form <b>ST-28</b> and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.  | 10/27/2022    |
| Kentucky          | NA         | Departments should complete <b>Form 51A127</b> Out-of-state exemption certificate and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.  | 10/27/2022    |
| Maine             | NA         | Departments should complete bottom portion of the <b>Permanent Exemption Certificate</b> and forward to the Tax Services office to obtain Authorized Signature. Department should then provide signed certificate to seller/vendor.  | 10/27/2022    |
| Massachusetts     | 9/20/2028  | Departments should complete and sign <b>Form ST-5</b> and provide to seller/vendor, attaching Form ST-2 Certificate of Exemption.  | 10/27/2022    |

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| <b>State</b>    | <b>Expires</b> | <b>Instructions/Explanation:</b>   | <b>Latest review</b> |
|-----------------|----------------|--|----------------------|
| Minnesota       | NA             | Departments should complete <b>Form ST-3</b> 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. | 10/27/2022           |
| Missouri        | NA             | Provide a copy of <b>state exemption letter</b> to seller/vendor.  | 10/27/2022           |
| New Jersey      | NA             | Departments should complete <b>Form ST-5</b> and forward to the Tax Services office for Authorized Signature. Department should then provide the signed form to seller/vendor.   | 10/27/2022           |
| New Mexico      | NA             | Contact the Tax Services department as there are two possible ways to claim exemption. For out of state entities exemption exists for resale items and when the seller can provide the appropriate form.   | 10/27/2022           |
| New York        | NA             | Departments should complete <b>Form ST-119.1</b> and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.   | 10/27/2022           |
| North Dakota    | NA             | Provide Certificate of Exempt Status to seller/vendor.   | 10/27/2022           |
| Ohio            | NA             | Departments should complete and sign <b>STEC B Blanket Exemption Certificate</b> and provide to seller/vendor.   | 10/27/2022           |
| Tennessee       | NA             | Provide the seller/vendor with a copy of MSU's Federal <b>501(c)(3) exempt status letter</b> .   | 10/27/2022           |
| Texas           | NA             | Departments should complete and sign <b>Form 01-339</b> Exemption Certification and provide to seller/vendor. There is no exemption for hotel occupancy tax.   | 10/27/2022           |
| Utah            | NA             | Departments should complete <b>Form TC-721</b> and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.   | 10/27/2022           |
| Washington D.C. | NA             | Provide copy of <b>D.C. exemption letter</b> to seller/vendor.   | 10/27/2022           |
| Wisconsin       | NA             | Department should complete and sign <b>Form S-211</b> and provide to seller/vendor.  | 10/27/2022           |