

MINNESOTA.REVENUE

**Corporate & Sales Tax
Division**

Mail Station 6330
Saint Paul, MN 55146-6330
Phone (651) 556-6837

June 4, 2007

University Of
Southern Mississippi
118 COLLEGE DRIVE
HATTIESBURG MS 39406-5143

Dear Officers :

Along with the many public schools in Minnesota (MN), your University still does not have to furnish any of the two MN tax #s when making exempt purchases here.

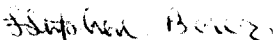
Your University's suppliers, such as your printer or your software supplier, should accept your purchase orders, checks, a copy of this letter, or other printed evidence showing you are an exempt school.

Such evidence is sufficient to authorize exemption of your purchases under the authority of the MN Sales and Use Tax Law, MS 297A.70, Subd. 4. Your exemption still applies to purchases of tangible personal property (portable items) as well as to admission tickets and bills for telephone, electric, gas or water services.

(Your exemption never extended to the purchase of meals, catered meals, drinks, or to the rental of sleeping rooms. The 1967 MN Legislature considered such purchases to be for the benefit of the individual, and not for the school or church as a whole.)

Since your University still qualifies for MN sales tax exemption, you can give any MN supplier a copy of this letter, or a purchase order, or a note on your own letterhead, or a copy of a signed MN Form ST3, when making exempt purchases inside MN.

Yours truly,


L. Stephen Borer, Sales Tax Specialist
[651] 556-6837

www.taxes.state.mn.us