

Joseph L. Blount, *Chairman*  
and *Commissioner of Revenue*

Terry L. Jordan  
*Associate Commissioner*

Donald L. Green  
*Associate Commissioner*



**MISSISSIPPI**

**STATE TAX COMMISSION**

**Sales and Use Tax Bureau**  
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November 12, 2004

Ms. Carol D. Carter, Tax Manager  
Emory University  
305 Administration Building  
Atlanta, GA 30332

Re: Sales Tax Exemption

Dear Ms. Carter:

This is in response to your letter of November 12, 2004, in which you asked that we provide you with a statement verifying the Emory University exemption from sales and use tax.

This is to confirm that Emory University does qualify for sales tax exempt status pursuant to Section 27-65-111(g), Mississippi Code of 1972. This Section provides that sales of tangible personal property or services made to elementary and secondary grade schools, junior and senior colleges owned and operated by a corporation or association in which no part of the earnings inures to the benefit of any private shareholder, group or individual, and which are exempt from state income taxation are exempt from sales tax. This exemption does not apply to sales of property or services which are not to be used in the ordinary operation of the school, or which are to be resold to the students or the public. **As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to and paid for directly by the exempt entity.**

This exemption applies to sales of annuals, awards, articles of clothing or jewelry given in recognition of accomplishments and rental of caps and gowns when sold to, billed to, and paid for directly by the school. However, this exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. The exemption also does not apply to Production Taxes nor Contractors Taxes levied by Sections 27-65-15 and 27-65-21, Mississippi Code of 1972, respectively.

You may provide a copy of this letter to your vendors in order to substantiate your exempt status. Should you have any other questions, feel free to contact this office at (601) 923-7015.

Sincerely,

A handwritten signature in cursive script that reads "Peggy Malone".

Peggy Malone, Auditor  
Sales and Use Tax Bureau