

## University of Oklahoma State Sales Tax Exemption List

1. Employees can't get the tax exemption if they pay on behalf of the University and get reimbursed, the University must pay the vendor or hotel directly to receive the exemption.
2. In some areas local city/county taxes may apply even when we are exempt from state sales tax or when there is no state sales tax.

STATE	UNIV. EXEMPT	501(c)(3) EXEMPT	COMMENTS	WEBSITE/CONTACT
Alabama	NOT EXEMPT	NOT EXEMPT	Only Alabama entities are tax exempt, no out-of-state exemptions. Source- website (list of non-profits which are exempt per statute 810-6-3-.07.05; also in Code of Ala. Title 40 Chapter 9) 3/3/22	<a href="https://revenue.alabama.gov/sales-use/faq/">https://revenue.alabama.gov/sales-use/faq/</a>  <a href="https://revenue.alabama.gov/wp-content/uploads/2017/05/810-6-3-.07.05.pdf">https://revenue.alabama.gov/wp-content/uploads/2017/05/810-6-3-.07.05.pdf</a>
Alaska	Tax Free	Tax Free	No state sales tax collected, per Alaska DOR (could have local sales taxes). 3/3/22	<a href="http://tax.alaska.gov/programs/programs/index.aspx?10002">http://tax.alaska.gov/programs/programs/index.aspx?10002</a>  <a href="https://www.commerce.alaska.gov/web/dcr/OfficeoftheStateAssessor/AlaskaTaxable-New.aspx">https://www.commerce.alaska.gov/web/dcr/OfficeoftheStateAssessor/AlaskaTaxable-New.aspx</a> (Information about local taxes)
Arizona	NOT EXEMPT	NOT EXEMPT	Referred to as Transaction Privilege Tax; Not exempt per State of Arizona, Dept of Revenue Pub. 501. 3/3/22  AZ law delineates certain transactions from sales tax, listed in Publication 2009_501 "Non-Profit Organizations."	<a href="https://azdor.gov/transaction-privilege-tax/tpt-exemptions">https://azdor.gov/transaction-privilege-tax/tpt-exemptions</a>  <a href="https://azdor.gov/sites/default/files/media/PUBLICATION_2009_501.pdf">https://azdor.gov/sites/default/files/media/PUBLICATION_2009_501.pdf</a>
Arkansas	NOT EXEMPT		No sales tax exemption for out-of-state educational institutions. 3/3/22	<a href="https://www.dfa.arkansas.gov">https://www.dfa.arkansas.gov</a>  <a href="https://law.justia.com/codes/arkansas/2019/title-26/subtitle-5/chapter-52/subchapter-4/section-26-52-401/">https://law.justia.com/codes/arkansas/2019/title-26/subtitle-5/chapter-52/subchapter-4/section-26-52-401/</a>
California	NOT EXEMPT	NOT EXEMPT	California Dept of Revenue Rules & Regs found on web site and Publication 18 -- only some charitable organizations exempt. 3/4/22  There is no general sales tax exemption, but review Publication 18, "Nonprofit Organizations," linked to the right regarding exempt transactions.	<a href="https://www.cdtfa.ca.gov/industry/nonprofit-organizations.htm#Overview">https://www.cdtfa.ca.gov/industry/nonprofit-organizations.htm#Overview</a>  <a href="https://www.cdtfa.ca.gov/formspubs/pub18.pdf">https://www.cdtfa.ca.gov/formspubs/pub18.pdf</a>
Colorado	EXEMPT	EXEMPT	Colorado allows out-of-state tax-exempt orgs to use the exemption cert from their state to get sales tax exemption in Colorado. Give copy of Okla. exemption letters and Colorado exemption documents (DR0563 or DR5002)). 3/7/22  501(c)(3) charitable organizations are exempt from CO sales tax, see colorado.gov tax exemption qualifications.	<a href="https://tax.colorado.gov/tax-exemption-qualifications">https://tax.colorado.gov/tax-exemption-qualifications</a>  <a href="https://regulations.justia.com/states/colorado/200/201/rule-1-ccr-201-4/rule-39-26-105-3/">https://regulations.justia.com/states/colorado/200/201/rule-1-ccr-201-4/rule-39-26-105-3/</a>

				<a href="https://tax.colorado.gov/sales-use-tax-forms">https://tax.colorado.gov/sales-use-tax-forms</a>  <a href="https://tax.colorado.gov/sites/tax/files/documents/Colorado_Sales_Tax_Guide_August_2021.pdf">https://tax.colorado.gov/sites/tax/files/documents/Colorado_Sales_Tax_Guide_August_2021.pdf</a>
Connecticut	NOT EXEMPT		Only gives tax exemption to 501(c)(3) or (13) organizations, or Connecticut state agencies. 3/9/22	<a href="https://portal.ct.gov/DRS">https://portal.ct.gov/DRS</a>  <a href="https://www.cga.ct.gov/current/pub/chap_219.htm#sec_12-412">https://www.cga.ct.gov/current/pub/chap_219.htm#sec_12-412</a>
Delaware	Tax Free State	Tax Free	No State Sales Tax Per Delaware Dept of Revenue website on 3/9/22	<a href="http://www.revenue.delaware.gov/">www.revenue.delaware.gov/</a>  <a href="https://revenue.delaware.gov/business-tax-forms/doing-business-in-delaware/step-4-gross-receipts-taxes/">https://revenue.delaware.gov/business-tax-forms/doing-business-in-delaware/step-4-gross-receipts-taxes/</a>  <a href="https://revenue.delaware.gov/services/Business_Tax/Exemptions.shtml">https://revenue.delaware.gov/services/Business_Tax/Exemptions.shtml</a>
Florida	EXEMPT		Provide copy of Consumer's Certificate of Exemption, Exemption Certificate Number 85-8013154930C-5. Renewal required every 5 years, current certificate expires 12/31/19. Exempt from Sales & Use Tax on purchase or lease of items or services by, and rentals or leases of real property and living or sleeping accommodations. Fill out DR-5 Form. 3/9/22	<a href="http://floridarevenue.com/taxes/taxesfees/Pages/sales_tax.aspx">http://floridarevenue.com/taxes/taxesfees/Pages/sales_tax.aspx</a>  <a href="https://floridarevenue.com/taxes/businesses/Pages/nonprofit_sales_tax.aspx">https://floridarevenue.com/taxes/businesses/Pages/nonprofit_sales_tax.aspx</a>  <a href="http://floridarevenue.com/Forms_library/current/dr5.pdf">http://floridarevenue.com/Forms_library/current/dr5.pdf</a>
Georgia	NOT EXEMPT		Only Georgia governmental agencies and recognized nonprofits are given tax exempt status. 3/16/22	<a href="https://dor.georgia.gov">https://dor.georgia.gov</a>  <a href="https://dor.georgia.gov/taxes/business-taxes/sales-use-tax/tax-exempt-nonprofit-organizations">https://dor.georgia.gov/taxes/business-taxes/sales-use-tax/tax-exempt-nonprofit-organizations</a>
Hawaii	Tax Free State	Tax Free	No state sales tax, but there is a general excise tax and may be local taxes. No exemption of general excise tax for non-profits or universities per <i>Tax Facts 37-1</i> flyer. 3/16/22	<a href="http://tax.hawaii.gov/">http://tax.hawaii.gov/</a>  <a href="http://files.hawaii.gov/tax/legal/taxfacts/tf2015-37-1.pdf">http://files.hawaii.gov/tax/legal/taxfacts/tf2015-37-1.pdf</a>
Idaho	EXEMPT		Fill out and provide vendor with completed ST-101 form each time, exempt from sales tax including hotel taxes, no expiration date. Sales tax exemption for lodging with completed ST-104-HM form each time, given to hotel. 3/16/22	<a href="https://tax.idaho.gov/i-2022.cfm">https://tax.idaho.gov/i-2022.cfm</a>  <a href="https://tax.idaho.gov/forms/EFO00149_07-13-2020.pdf">https://tax.idaho.gov/forms/EFO00149_07-13-2020.pdf</a> (ST-101 form)  <a href="https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH36/SECT63-3622O/">https://legislature.idaho.gov/statutesrules/idstat/Title63/T63CH36/SECT63-3622O/</a>
Illinois	EXEMPT (LIMITED)		Provide copy of Illinois Dept of Rev letter, ID# E9967-7954-04 (expires 5/1/22), exempt from retailer's occupation tax, service occupation tax, service use tax, sales and use tax, but not exempt from Hotel Operator's Occupancy Tax. 3/16/22	<a href="https://www2.illinois.gov/rev/Pages/default.aspx">https://www2.illinois.gov/rev/Pages/default.aspx</a>

				<a href="https://www2.illinois.gov/rev/questionsandanswers/Pages/398.aspx">https://www2.illinois.gov/rev/questionsandanswers/Pages/398.aspx</a>  <a href="https://www2.illinois.gov/rev/questionsandanswers/Pages/674.aspx">https://www2.illinois.gov/rev/questionsandanswers/Pages/674.aspx</a>
Indiana	EXEMPT (LIMITED)		Exempt from Sales Tax, but Hotel rooms & meals do not qualify for tax exemption, meeting room and AV charges do qualify. Submit Form ST-105. 3/16/22	<a href="https://www.in.gov/dor/">https://www.in.gov/dor/</a>  <a href="https://www.in.gov/dor/files/sib10.pdf">https://www.in.gov/dor/files/sib10.pdf</a>
Iowa	NOT EXEMPT	NOT EXEMPT	<p>Only Iowa educational institutions and government divisions of a state that provides an exemption to Iowa may be exempt. All schools and nonprofit organizations are required to pay Iowa's Hotel/Motel Tax.</p> <p>A nonprofit organization is not automatically exempt from sales and use tax. Sales tax must be paid unless some other general sales tax exemption applies. DOR website. 3/16/22</p>	<a href="https://tax.iowa.gov/">https://tax.iowa.gov/</a>  <a href="https://tax.iowa.gov/iowa-tax-issues-nonprofit-entities">https://tax.iowa.gov/iowa-tax-issues-nonprofit-entities</a>
Kansas	EXEMPT		Exempt from direct purchases, but not from transient guest tax. Apply online at <a href="http://www.ksrevenue.gov/prpecwelcome.html">www.ksrevenue.gov/prpecwelcome.html</a> for a Project Exemption Certificate prior to any purchases being made. Kansas will not accept retroactive applications. 3/17/22	<a href="http://www.ksrevenue.org">www.ksrevenue.org</a>  <a href="https://www.ksrevisor.org/statutes/chapters/ch79/079_036_0006.html">https://www.ksrevisor.org/statutes/chapters/ch79/079_036_0006.html</a>  <a href="https://www.ksrevenue.org/prpercentityexemptlist.html">https://www.ksrevenue.org/prpercentityexemptlist.html</a>  <a href="https://www.ksrevenue.org/pdf/pub1520.pdf">https://www.ksrevenue.org/pdf/pub1520.pdf</a>
Kentucky	EXEMPT		Tax exempt - Apply using the following form and attaching all requirements: <a href="https://revenue.ky.gov/Forms/51A125(8-17).pdf">https://revenue.ky.gov/Forms/51A125(8-17).pdf</a> . 3/17/22	<a href="https://revenue.ky.gov/Pages/index.aspx">https://revenue.ky.gov/Pages/index.aspx</a>
Louisiana	NOT EXEMPT		No exemption for out of state government or non-profit entities, Source –La DOR Website 3/17/22 <a href="https://revenue.louisiana.gov/Faq/Details/1016">https://revenue.louisiana.gov/Faq/Details/1016</a> <a href="https://revenue.louisiana.gov/Faq/Details/1023">https://revenue.louisiana.gov/Faq/Details/1023</a>	<a href="https://revenue.louisiana.gov/">https://revenue.louisiana.gov/</a>  <a href="http://www.revenue.louisiana.gov/publications/20215(9_11)BR.pdf">http://www.revenue.louisiana.gov/publications/20215(9_11)BR.pdf</a>
Maine	EXEMPT		Provide copy of Maine Revenue Services Permanent Exemption Certificate, which includes our exemption number, E10203. 3/17/22	<a href="https://www.maine.gov/revenue/taxes/sales-use-service-provider-tax/tax-exempt-organizations">https://www.maine.gov/revenue/taxes/sales-use-service-provider-tax/tax-exempt-organizations</a>  <a href="https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/Rule302_SalesToGovernmentalAgenciesandExemptOrgs03152021_0.pdf">https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/Rule302_SalesToGovernmentalAgenciesandExemptOrgs03152021_0.pdf</a>
Maryland	NOT EXEMPT		Only Maryland or (adjacent states) non-profit or 501(c)(3) entities are exempt, Source - Maryland Comptroller. 3/17/22 <a href="https://www.marylandtaxes.gov/business/sales-use/tax-exemptions/index.php">https://www.marylandtaxes.gov/business/sales-use/tax-exemptions/index.php</a>	<a href="https://taxes.marylandtaxes.gov/default.shtm">https://taxes.marylandtaxes.gov/default.shtm</a>
Massachusetts	NOT EXEMPT		Exemption only applies to agencies that have CURRENT 501(c)(3) status and MA government agencies. 3/17/22	<a href="http://www.mass.gov">www.mass.gov</a>

				<a href="https://www.mass.gov/administrative-procedure/ap-101-organizations-exempt-from-sales-tax#101-1-organizations-exempt-from-sales-tax">https://www.mass.gov/administrative-procedure/ap-101-organizations-exempt-from-sales-tax#101-1-organizations-exempt-from-sales-tax</a>
Michigan	EXEMPT		Present the Michigan Sales and Use Tax Certificate of Exemption contained in the following link to the vendor each time: <a href="https://www.michigan.gov/documents/RAB2002-15_96132_7.pdf">https://www.michigan.gov/documents/RAB2002-15_96132_7.pdf</a> . 3/18/22	<a href="https://www.michigan.gov/taxes/">https://www.michigan.gov/taxes/</a> <a href="https://www.michigan.gov/taxes/0,4676,7-238-43519_43529-155524--,00.html">https://www.michigan.gov/taxes/0,4676,7-238-43519_43529-155524--,00.html</a>
Minnesota	EXEMPT (LIMITED)		Fill out ST-3 form found at the following link and give to vendor: <a href="https://www.revenue.state.mn.us/sites/default/files/2019-07/st3.pdf">https://www.revenue.state.mn.us/sites/default/files/2019-07/st3.pdf</a>  Exempt from Sales Tax, including tax on meeting rooms, but it does not apply to lodging and meal taxes. So we must pay tax on sleeping rooms & food. 3/18/22	<a href="https://www.revenue.state.mn.us/Pages/default.aspx">https://www.revenue.state.mn.us/Pages/default.aspx</a>  <a href="https://www.revenue.state.mn.us/guide/non-profit-organizations-industry-guide">https://www.revenue.state.mn.us/guide/non-profit-organizations-industry-guide</a>
Mississippi	EXEMPT		Exempt from sales and use tax as well as hotel occupancy and prepared meals taxes, must provide vendor with a copy of our letter from the State of Mississippi. 3/18/22	<a href="https://www.dor.ms.gov/Pages/default.aspx">https://www.dor.ms.gov/Pages/default.aspx</a>  <a href="https://www.dor.ms.gov/business/sales-tax-exemptions">https://www.dor.ms.gov/business/sales-tax-exemptions</a>
Missouri	EXEMPT		Provide copy of Missouri exemption letter which includes our Missouri Tax ID # 12615641, covers sales & use tax, includes hotel. No expiration. 3/21/22	<a href="http://dor.mo.gov/">http://dor.mo.gov/</a>  <a href="https://dor.mo.gov/business/sales/sales-use-exemptions.php?tab1=&amp;clas=9&amp;sub_class=">https://dor.mo.gov/business/sales/sales-use-exemptions.php?tab1=&amp;clas=9&amp;sub_class=</a>
Montana	Tax Free State (Limited)		No State Sales Tax but must pay the 8% Lodging Facility Sale & Use Tax. 3/21/22	<a href="https://mtrevenue.gov">https://mtrevenue.gov</a>  <a href="https://mtrevenue.gov/taxes/miscellaneous-taxes-and-fees/lodging-facility/">https://mtrevenue.gov/taxes/miscellaneous-taxes-and-fees/lodging-facility/</a>
Nebraska	NOT EXEMPT		State doesn't offer exemption for out-of-state non-profit/educational entities per Reg-1-092, Educational Institutions, Neb DOR. 3/21/22	<a href="http://www.revenue.state.ne.us/">www.revenue.state.ne.us/</a>  <a href="http://www.revenue.nebraska.gov/legal/regs/salestax/1-092.html">http://www.revenue.nebraska.gov/legal/regs/salestax/1-092.html</a>
Nevada	NOT EXEMPT		Nevada does not offer exemption for out-of-state non-profit entities per Nevada Revised Statute 372.3261. 3/21/22	<a href="https://tax.nv.gov">https://tax.nv.gov</a>  <a href="https://www.leg.state.nv.us/nrs/nrs-372.html">https://www.leg.state.nv.us/nrs/nrs-372.html</a>
New Hampshire	Tax Free State (LIMITED)		No State Sales Tax, but must pay 8.5% tax on lodging, meals and car rentals. Only non-profit entities organized under 501(c)(3) are exempt from the 8.5% tax per NH Code of Administrative Rules Rev 702. 3/21/22	<a href="https://www.revenue.nh.gov/index.htm">https://www.revenue.nh.gov/index.htm</a>  <a href="https://www.revenue.nh.gov/faq/meals-rooms.htm#nonprofit">https://www.revenue.nh.gov/faq/meals-rooms.htm#nonprofit</a>  <a href="https://www.revenue.nh.gov/meals-rooms/index.htm">https://www.revenue.nh.gov/meals-rooms/index.htm</a>  <a href="http://gencourt.state.nh.us/rules/state_agencies/rev700.html">http://gencourt.state.nh.us/rules/state_agencies/rev700.html</a>

New Jersey	EXEMPT		Exempt from sales tax, must provide copy of New Jersey exemption certificate. Out of state educational institutions are not exempt from the State Occupancy Fee or the Municipal Occupancy Tax. 3/21/22	<a href="http://www.state.nj.us/treasury/taxation/">www.state.nj.us/treasury/taxation/</a> <a href="https://www.state.nj.us/treasury/taxation/exemptintro.shtml">https://www.state.nj.us/treasury/taxation/exemptintro.shtml</a> <a href="https://www.state.nj.us/treasury/taxation/hotelmotel.shtml">https://www.state.nj.us/treasury/taxation/hotelmotel.shtml</a>
New Mexico	NOT EXEMPT		No sales tax imposed, only gross receipts tax (won't apply to meals in restaurants but applies to hotels). Only 501(c)(3) entities may qualify for certain exemptions. 3/28/22	<a href="http://www.tax.newmexico.gov">http://www.tax.newmexico.gov</a> <a href="https://www.tax.newmexico.gov/businesses/non-taxable-transaction-certificates-nttc/nttc-types/">https://www.tax.newmexico.gov/businesses/non-taxable-transaction-certificates-nttc/nttc-types/</a>
New York	Probably NOT EXEMPT		Allows exemptions for nonprofit educational organizations organized under 501(c)(3), but would probably be denied as an out-of-state entity. Previously applied with the state (2010) and application was denied. 3/28/22	<a href="https://www.tax.ny.gov/bus/st/stdix.htm">https://www.tax.ny.gov/bus/st/stdix.htm</a> <a href="https://www.tax.ny.gov/bus/st/exempt.htm">https://www.tax.ny.gov/bus/st/exempt.htm</a>
North Carolina	NOT EXEMPT, but see →		All nonprofits must pay sales/use tax, but state offers semiannual refund on sales, use, lodging for educational institutions operated not for profit. Must complete Form E-585 and send to DOR (twice per year). 3/28/22	<a href="https://www.ncdor.gov">https://www.ncdor.gov</a> <a href="https://files.nc.gov/ncdor/documents/faq/e585_faq.pdf">https://files.nc.gov/ncdor/documents/faq/e585_faq.pdf</a> <a href="https://www.ncdor.gov/taxes-forms/sales-and-use-tax/sales-and-use-tax-forms-and-certificates/claim-refund-forms-supporting-schedules/form-e-585-nonprofit-and-governmental-entity-claim-refund-state-county-and-transit-sales-and-use-1">https://www.ncdor.gov/taxes-forms/sales-and-use-tax/sales-and-use-tax-forms-and-certificates/claim-refund-forms-supporting-schedules/form-e-585-nonprofit-and-governmental-entity-claim-refund-state-county-and-transit-sales-and-use-1</a>
North Dakota	EXEMPT		Exempt from sales tax as well as lodging tax. Provide copy of North Dakota exemption certificate. 3/28/22	<a href="http://www.nd.gov/tax/">www.nd.gov/tax/</a> <a href="https://www.tax.nd.gov/sites/www/files/documents/guidelines/business/sales-use/guideline-exempt-organizations.pdf">https://www.tax.nd.gov/sites/www/files/documents/guidelines/business/sales-use/guideline-exempt-organizations.pdf</a> (sales tax) <a href="https://www.tax.nd.gov/sites/www/files/documents/forms/business/sales-use/exemption-certificate-for-govt-and-qualifying-school-lodging-accommodations.pdf">https://www.tax.nd.gov/sites/www/files/documents/forms/business/sales-use/exemption-certificate-for-govt-and-qualifying-school-lodging-accommodations.pdf</a> (lodging)
Ohio	EXEMPT		Exempt from sales & use tax, including hotel taxes. Supply exemption certificate. 3/28/22	<a href="http://tax.ohio.gov/index.stm">http://tax.ohio.gov/index.stm</a> <a href="https://tax.ohio.gov/help-center/faqs/sales-and-use-applying-the-tax-what-is-and-isnt-taxable/sales-and-use-applying-the-tax">https://tax.ohio.gov/help-center/faqs/sales-and-use-applying-the-tax-what-is-and-isnt-taxable/sales-and-use-applying-the-tax</a>

				<a href="https://codes.ohio.gov/ohio-administrative-code/rule-5703-9-03">https://codes.ohio.gov/ohio-administrative-code/rule-5703-9-03</a>
Oklahoma	EXEMPT		Letter from FSS which states that we are tax exempt and supplies our Federal Identification Number, exempt from all taxes, no expiration date.	<a href="http://www.oktax.state.ok.us/">www.oktax.state.ok.us/</a>
Oregon	Tax Free State		No State Sales Tax, but there is lodging tax (currently 1.5%). Source – Oregon DOR website; Lodging tax program brochure. 3/30/22	<a href="http://www.oregon.gov/DOR/">www.oregon.gov/DOR/</a> <a href="https://www.oregon.gov/DOR/forms/Forms/Pubs/lodging-tax-program_604-401.pdf">https://www.oregon.gov/DOR/forms/Forms/Pubs/lodging-tax-program_604-401.pdf</a>
Pennsylvania	NOT EXEMPT		Exempt purchases are limited only to those on behalf of the organization’s charitable purpose; not exempt from hotel occupancy tax. 3/30/22	<a href="https://www.revenue.pa.gov/Pages/default.aspx">https://www.revenue.pa.gov/Pages/default.aspx</a> <a href="https://revenue-pa.custhelp.com/app/answers/detail/a_id/413/related/1">https://revenue-pa.custhelp.com/app/answers/detail/a_id/413/related/1</a>
Rhode Island	EXEMPT		Exempt per “Application for Certificate of Exemption for an Exempt Organization from RI Sales and Use Tax. 3/30/22	<a href="http://www.tax.ri.gov">http://www.tax.ri.gov</a> <a href="http://webserver.rilegislature.gov/Statutes/TITLE44/44-18/44-18-30.HTM">http://webserver.rilegislature.gov/Statutes/TITLE44/44-18/44-18-30.HTM</a>
South Carolina	NOT EXEMPT		No exemption specified under sales and use tax statute, South Carolina Code Section 12-36-2120 (41). 3/30/22	<a href="https://dor.sc.gov">https://dor.sc.gov</a> <a href="https://www.scstatehouse.gov/code/t12c036.php">https://www.scstatehouse.gov/code/t12c036.php</a>
South Dakota	NOT EXEMPT		OU is not included in the list of exempt entities, nor is it listed as a state where reciprocity for sales tax exemption is given. DOR website—3/31/22	<a href="https://dor.sd.gov/">https://dor.sd.gov/</a> <a href="https://dor.sd.gov/taxes/business_taxes/publications/pdfs/exempt.pdf">https://dor.sd.gov/taxes/business_taxes/publications/pdfs/exempt.pdf</a> <a href="https://dor.sd.gov/media/sgxnghhl/exemptentities.pdf">https://dor.sd.gov/media/sgxnghhl/exemptentities.pdf</a>
Tennessee	EXEMPT		Exempt from sales tax, there may be local hotel occupancy taxes in some cities. Out of state organizations may submit a copy of their federal exemption letter in lieu of a certificate of exemption from the Commissioner of Revenue. 3/31/22	<a href="https://www.tn.gov/content/tn/revenue.html">https://www.tn.gov/content/tn/revenue.html</a> <a href="https://www.tn.gov/content/dam/tn/revenue/documents/taxguides/salesanduse.pdf">https://www.tn.gov/content/dam/tn/revenue/documents/taxguides/salesanduse.pdf</a>
Texas	EXEMPT (Limited)		Exempt from general sales tax, but not exempt from Hotel Occupancy Tax. 3/31/22	<a href="https://comptroller.texas.gov/">https://comptroller.texas.gov/</a> <a href="https://comptroller.texas.gov/taxes/publications/96-1045.php">https://comptroller.texas.gov/taxes/publications/96-1045.php</a> <a href="https://comptroller.texas.gov/forms/ap-207.pdf">https://comptroller.texas.gov/forms/ap-207.pdf</a>
Utah	NOT EXEMPT		Must be 501(c)(3) per DOR website. 3/31/22	<a href="https://tax.utah.gov/">https://tax.utah.gov/</a> <a href="https://tax.utah.gov/forms/pubs/pub-25.pdf">https://tax.utah.gov/forms/pubs/pub-25.pdf</a>
Vermont	NOT EXEMPT		Must be 501(c)(3) and apply using the S-3 application. 4/1/22	<a href="https://tax.vermont.gov/">https://tax.vermont.gov/</a>

			<a href="https://tax.vermont.gov/sites/tax/files/documents/S-3.pdf">https://tax.vermont.gov/sites/tax/files/documents/S-3.pdf</a>	<a href="https://tax.vermont.gov/business-and-corp/nonprofits/sales-and-use-tax">https://tax.vermont.gov/business-and-corp/nonprofits/sales-and-use-tax</a>
Virginia	NOT EXEMPT		23 VAC 10-210-690; Sales to governments, State agencies, or public learning institutions are not exempt from meals, lodging, or other accommodations (unless paid through federal voucher as per statute listed above). No tax on room set up charges. Only 501(C)(3), (4), & (19) orgs exempt from sales tax. 4/1/22	<a href="http://www.tax.virginia.gov/">www.tax.virginia.gov/</a> <a href="https://law.lis.virginia.gov/admincode/title23/agency10/chapter210/section690/">https://law.lis.virginia.gov/admincode/title23/agency10/chapter210/section690/</a> <a href="https://www.tax.virginia.gov/sales-tax-exemptions">https://www.tax.virginia.gov/sales-tax-exemptions</a>
Washington	NOT EXEMPT		There is no sales tax exemption for agencies or educational institutions located outside of Washington. 4/1/22	<a href="https://dor.wa.gov/">https://dor.wa.gov/</a> <a href="https://apps.leg.wa.gov/WAC/default.aspx?cite=458-20-167">https://apps.leg.wa.gov/WAC/default.aspx?cite=458-20-167</a>
Washington D.C.	NOT EXEMPT		Only semipublic institutions with a location/office in DC are exempt from sales tax. Per Website. 4/1/22	<a href="https://otr.cfo.dc.gov/">https://otr.cfo.dc.gov/</a> <a href="https://otr.cfo.dc.gov/page/tax-exemptions-frequently-asked-questions-faqs">https://otr.cfo.dc.gov/page/tax-exemptions-frequently-asked-questions-faqs</a> <a href="https://otr.cfo.dc.gov/page/exempt-organizations">https://otr.cfo.dc.gov/page/exempt-organizations</a>
West Virginia	NOT EXEMPT		Sales tax exemption only for West Virginia schools or nonprofit organizations under 501(c)(3), confirmed by phone call with West Virginia Tax Department. 4/1/22	<a href="https://tax.wv.gov/Pages/default.aspx">https://tax.wv.gov/Pages/default.aspx</a> <a href="https://tax.wv.gov/Documents/TSD/tsd320.pdf">https://tax.wv.gov/Documents/TSD/tsd320.pdf</a> <a href="https://tax.wv.gov/Documents/TSD/tsd300.pdf">https://tax.wv.gov/Documents/TSD/tsd300.pdf</a>
Wisconsin	NOT EXEMPT		Purchases in Wisconsin from an out-of-state public school are subject to Wisconsin sales and use tax. 4/1/22	<a href="https://www.revenue.wi.gov/">https://www.revenue.wi.gov/</a> <a href="https://www.revenue.wi.gov/DOR%20Publications/pb206.pdf">https://www.revenue.wi.gov/DOR%20Publications/pb206.pdf</a> <a href="https://www.revenue.wi.gov/Pages/FAQS/pcs-s-exempt.aspx">https://www.revenue.wi.gov/Pages/FAQS/pcs-s-exempt.aspx</a>
Wyoming	NOT EXEMPT		Only nonprofit organizations organized under 501(c)(3) and Wyoming state agencies qualify for exemption. 4/1/22	<a href="http://revenue.state.wy.us/">http://revenue.state.wy.us/</a> <a href="https://drive.google.com/open?id=1dD4I53_EKx2F_6wxRH1ji7SzuZvGgXWT">https://drive.google.com/open?id=1dD4I53_EKx2F_6wxRH1ji7SzuZvGgXWT</a> <a href="https://drive.google.com/open?id=1a1jAzHakuD44rN7LIUbGoL8Y5k1kYnmf">https://drive.google.com/open?id=1a1jAzHakuD44rN7LIUbGoL8Y5k1kYnmf</a>