To: University Suppliers/Vendors
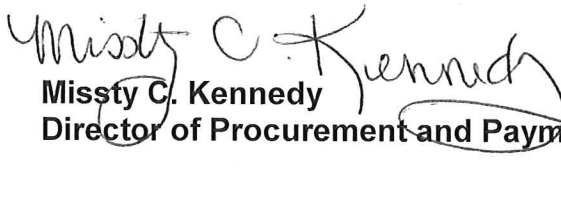
Auburn University is exempt, by law, from the payment of Alabama Sales Tax, Section 40-23-5(15) Code of Alabama, 1975 and further explained in the Department of Revenue Rule G27-051.3.

Since a specific exemption is provided by law, a certificate of exemption is not needed.

Source: Douglas D. Patrick, Revenue Examiner
State of Alabama Department of Revenue

Missty C. Kennedy
Director of Procurement and Payment Services

Alabama Sales Tax #41506   **Federal Tax #63-6000724**

State of Alabama
Department of Revenue
(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

May 17, 2011

Ms. Susan Salheiser
Auburn University
311 Ingram Hall
Auburn, AL 36849

Dear Ms. Salheiser:

Subject: Alabama Sales Tax Exemption

In response to your request for an Alabama Sales Tax Certificate of Exemption, please be advised that Alabama public schools are specifically exempt from the payment of Alabama sales tax. This exemption is found in Section 40-23-4(a)(15), Code of Alabama 1975 as amended, and is further explained in Sales & Use Tax Rule 810-6-3-.47.04, a copy of which is enclosed for your convenience.

Since a specific exemption is provided by law, a certificate of exemption is not needed. When making purchases of tangible personal property for your organization, you may furnish your supplier with a copy of this letter.

Although this letter provides the current opinion of the Sales, Use & Business Tax Division regarding this matter, it is not an official revenue ruling in accordance with Section 40-2A-5, Code of Alabama 1975. Consequently, it is not legally binding on the Department of Revenue and the State.

If you should have any questions, please do not hesitate to contact me at (334) 353-8153.

Sincerely,

Douglas D. Patrick
Revenue Examiner

Enclosure