

MINNESOTA Department of Revenue

Sales & Use Tax Division

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August 18, 1997

Ms. Laura M. King, Vice Chancellor and Chief Financial Officer
Minnesota State Colleges & Universities
550 Cedar Street
St. Paul, MN 55101

Dear Ms. King:

Purchases by the University of Minnesota, and colleges and universities of the Minnesota State Colleges & Universities System (MnSCU) are exempt from Minnesota sales tax.

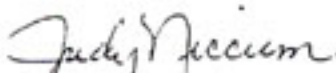
It is not necessary for MnSCU to furnish exemption certificates in order to make purchases exempt from sales tax. Vendors should accept purchase orders, payment vouchers, or other printed evidence from MnSCU. Such evidence is sufficient to authorize exemption of purchases under Minnesota Statutes 297A.25, Subd. 11. This exemption applies to purchases of tangible personal property, admission tickets, and services such as telephone, electricity and gas.

This exemption does not apply to leases of motor vehicles, purchases of waste collection and disposal services, or meals and lodging purchased by MnSCU, their employees or representatives. Also, the exemption does not extend to purchases by contractors or subcontractors for improvements to real property for MnSCU.

You may give your suppliers a copy of this letter, along with a purchase order, payment voucher, or other printed evidence as proof of your exempt status. When making purchases for the purpose of resale, furnish the seller with a properly completed Resale Exemption Certificate, Form ST-5.

This letter is advisory only. It is based on the laws in effect at this time. Statutory changes, or subsequent court decisions could affect the information given in this letter.

Sincerely,



Judy Niccum, Revenue Tax Specialist
Sales and Use Tax Division