

Michigan State University

Other State - Sales Tax Exemption

MSU is exempt in all of the following states. If the state is not listed below MSU **DOES NOT** hold an exemption in that state.

- Corresponding forms can be found on the Controllers website under Forms, Taxes
- In all cases payment should be directly from MSU for exemptions to be applicable. There is no exemption for employee reimbursement of purchase.
- Contact information for the office of Tax Services: TaxReporting@ctrl.msu.edu or 426 Auditorium Rd, Room 301 or 355-0010

State	Expires	Instructions/Explanation:	Latest review
Colorado	NA	Departments should complete Form DR 0563 , Sales Tax Exemption Certification and forward to the Tax Services office to obtain Authorized Signature. Department should then provide signed form to seller/vendor. Payment must be made directly from MSU. If there is a registration or entrance fee charged to those attending the event then MSU cannot seek sales tax exemption. NOTE: Cities and municipalities within CO may have their own tax; the above form will not exempt MSU from local taxes. Local taxes (except for Denver - see below) will most likely need to be paid as an exemption typically does not apply or is not offered.	10/27/2022
Colorado - Denver	NA	Departments should complete and sign Standard Municipal Home Rule Affidavit of Exempt Sale and provide to seller/vendor, attaching a copy of MSU's Federal 501(c)(3) exempt status letter . Departments should also complete and sign Affidavit of Exempt Event if it is for an MSU event held at a Denver hotel, motel or other event venue.	9/6/2023
Connecticut	NA	Departments should complete Cert 119 for <u>goods and services</u> and forward to Tax Services office to obtain Authorized Signature. Department should then provide signed form to seller/vendor.	10/27/2022
		For <u>meals and lodging</u> contact the Tax Services office as the type of form (Cert 119 or Cert 112) will be dependant on how many events MSU has within the calendar year. Be aware that meals and lodging exemption may need to be submitted to the Department of Revenue up to 3 weeks in advance of the event for approval. Must include IRS determination letter.	
Florida	12/31/2027	Provide copy of Consumer's Certificate of Exemption to seller/vendor.	12/31/2022
Idaho	NA	Departments should complete Form ST 101 for sales tax exemption on goods and provide to seller/vendor.	10/27/2022
		For exemption on lodging accomodations use form ST-104-HM . Only applicable when MSU Event or Travel cards are used to purchase lodging directly.	
Illinois	4/1/2028	Provide IL tax ID exemption number/certificate to seller/vendor. No exemption for hotel occupancy tax.	3/24/2023
Indiana	NA	Departments should complete and sign Form ST-105 and provide to seller/vendor. Please note hotel rooms and meals are not covered under exemption.	10/27/2022
Kansas	NA	Departments should complete Form ST-28 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.	10/27/2022
Kentucky	NA	Departments should complete Form 51A127 Out-of-state exemption certificate and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.	10/27/2022
Maine	NA	Departments should complete bottom portion of the Permanent Exemption Certificate and forward to the Tax Services office to obtain Authorized Signature. Department should then provide signed certificate to seller/vendor.	10/27/2022
Massachusetts	9/20/2028	Departments should complete and sign Form ST-5 and provide to seller/vendor, attaching Form ST-2 Certificate of Exemption.	10/27/2022

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Minnesota	NA	Departments should complete Form ST-3 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor. Note: Exemption does not apply to lodging, catering, and most motor vehicle purchases, leases, and rentals.	10/27/2022
Missouri	NA	Provide a copy of state exemption letter to seller/vendor.	10/27/2022
New Jersey	NA	Departments should complete Form ST-5 and forward to the Tax Services office for Authorized Signature. Department should then provide the signed form to seller/vendor.	10/27/2022
New Mexico	NA	Contact the Tax Services department as there are two possible ways to claim exemption. For out of state entities exemption exists for resale items and when the seller can provide the appropriate form.	10/27/2022
New York	NA	Departments should complete Form ST-119.1 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.	10/27/2022
North Dakota	NA	Provide Certificate of Exempt Status to seller/vendor.	10/27/2022
Ohio	NA	Departments should complete and sign STEC B Blanket Exemption Certificate and provide to seller/vendor.	10/27/2022
Pennsylvania	2/28/2024	Department should complete and sign Form REV-1220 along with providing a copy of Certificate of Exemption to seller/vendor.	10/27/2022
Tennessee	NA	Provide the seller/vendor with a copy of MSU's Federal 501(c)(3) exempt status letter .	10/27/2022
Texas	NA	Departments should complete and sign Form 01-339 Exemption Certification and provide to seller/vendor. There is no exemption for hotel occupancy tax.	10/27/2022
Utah	NA	Departments should complete Form TC-721 and forward to the Tax Services office for Authorized Signature. Department should then provide signed form to seller/vendor.	10/27/2022
Washington D.C.	NA	Provide copy of D.C. exemption letter to seller/vendor.	10/27/2022
Wisconsin	NA	Department should complete and sign Form S-211 and provide to seller/vendor.	10/27/2022