

# MINNESOTA Department of Revenue

## Corporate & Sales Tax Division

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St. Paul, MN 55146-6330

Jan. 7, 2002

Ms. Kathleen Snell  
University Of Vermont  
Controller's Office,  
222 Waterman Bldg.  
Burlington VT 05405

Dear Ms. Snell :

Public schools, such as the University of Vermont, do not have to furnish Minnesota exemption certificates in order to make purchases of portable items or utilities exempt from the 6.5% Minnesota sales tax. Your University's Minnesota (MN) vendors should accept your purchase orders, payment vouchers, or other printed evidence indicating you are a public University.

Such evidence is sufficient to authorize exemption of purchases under Section 25, Subdivision 1(j) of the Minnesota Sales and Use Tax Law. Your exemption applies to purchases of tangible personal property, admission tickets, and services such as telephone, electricity, & gas.

Your exemption never extended to the purchase of meals, liquor, or to the rental of sleeping rooms. Also, since 1990, your exemption will not work on any fee for monthly waste collection services.

The exemption for units of government does not extend to contractors or subcontractors doing construction work for any area office you may have.

Since your University qualifies for exemption from the MN sales tax as a public University, you can give any MN supplier a copy of this letter, or a University purchase order, payment voucher, or note on your letterhead, as proof of your continuing MN sales tax exempt status.

Yours truly,



L. Stephen Borer, Sales Tax Specialist  
Corporate & Sales Tax Division 'fax' # 651 296 1938