



**STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER**

To: _____
SUPPLIER _____ DATE _____

SUPPLIER'S ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased or leased after this date will qualify for tax-free or tax exempt treatment as indicated below. (Check the Applicable Box)

- 1. Purchases or leases of tangible personal property or services for **RESALE ONLY**. O.C.G.A. § 48-8-30. A sales and use tax number is required unless the purchaser is one of the following: church, qualifying tax exempt child caring institution, tax exempt parent-teacher organization or association, private school (grades K-12), nonprofit entity raising funds for a public library, member councils of the Boys Scouts of America or Girl Scouts of the U.S.A. **TAX-FREE TREATMENT DOES NOT EXTEND TO ANY PURCHASE TO BE USED BY THE PURCHASER, INCLUDING ITEMS THE PURCHASER WILL DONATE.** O.C.G.A. §§ 48-8-3(15), (39), (41), (56), (59), (71).
- 2. Purchases or leases of tangible personal property or services made by the United States government, the state of Georgia, any county or municipality of this state, fire districts which have elected governing bodies and are supported in whole or in part by ad valorem taxes, or any bona fide department of such governments when paid for directly to the seller by warrant on appropriated government funds. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(1).
- 3. Sales of tangible personal property and services made to the University System of Georgia and its educational units, the American Red Cross, a Community Service Board located in this state, Georgia Department of Community Affairs Regional Commissions, or specific qualified authorities provided with a sales tax exemption under Georgia law. A sales and use tax number is not required for this exemption. O.C.G.A. §§ 37-2-6.1(d), 48-8-3(8), 50-8-44.
- 4. The sale, use, consumption, or storage of materials, containers, labels, sacks, or bags used for packaging tangible personal property for shipment or sale. Materials purchased at a retail establishment for consumer use are not exempt. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(94).
- 5. Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this state when sold by the manufacturer or assembler for use exclusively outside this state and when possession is taken from the manufacturer or assembler by the purchaser within this state for the sole purpose of removing the property from this state under its own power when the equipment does not lend itself more reasonably to removal by other means. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(32).
- 6. The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles, and major components of each, that will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in Interstate or foreign commerce under authority granted by the United States Government. Replacement parts installed by carriers in such aircraft, watercraft, railroad locomotives and rolling stock, and motor vehicles that become an integral part of the craft, equipment, or vehicle are also exempt. The exemption does not extend to private or contract carriers. O.C.G.A. § 48-8-3(33)(A).
- 7. Purchases or leases of tangible personal property or services made by the Federal Reserve Bank, a federally chartered credit union, or a credit union organized under the laws of this state. A sales and use tax number is not required for this exemption. 12 U.S.C. §§ 531, 1768 § 1768; O.C.G.A. § 48-6-97.

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, this certificate is true and correct and made in good faith, pursuant to the sales and use tax laws of the State of Georgia. Further, I understand that any tangible personal property obtained under this certificate is subject to sales and use tax if the purchaser uses or consumes the property in any manner other than indicated above.

Purchaser's Name: The Corporation of Mercer University Sales Tax Number: 011-43-02011-7
(IF REQUIRED)

Purchaser's Type of Business: Higher Education

Purchaser's Address: 1501 Mercer University Dr., Macon, GA 31207

Printed Name and Signature: Debra G. Canada *Debra G. Canada* Title: Director of Purchasing

Telephone Number: 478-301-2951 Email: canada_dg@mercer.edu



State of Georgia

Department of Revenue
Legal Affairs & Tax Policy
1800 Century Blvd., N.E., Suite 15107
Atlanta, Georgia 30345
(404) 417-6649

Lynnette T. Riley
Commissioner

Frank M. O'Connell
Director

LETTER OF AUTHORIZATION
Private College or University
Mercer University
1501 Mercer University Drive
Macon, GA 31207

The above referenced institution is hereby authorized to purchase tangible personal property and services to be used exclusively for educational purposes without payment of Georgia sales and use tax.

This authorization is valid only for purchases of tangible personal property, accommodations, and services as provided in the Official Code of Georgia Annotated § 48-8-3(9) and is not valid for the purchase of building materials, gasoline, or other motor fuels for on-highway use.

This exemption does not extend to the institution's responsibility to collect sales tax on sales of tangible personal property, or admission charges for athletic events or other activities.

One copy of this Letter of Authorization must be furnished to each supplier from whom exempt purchases are made in order to relieve the dealer from the collection of Georgia sales and use tax. The supplier must maintain a copy of this Letter of Authorization for audit purposes. This Letter of Authorization does not require the use of a sales and use tax registration number.

Questions related to this document may be directed to (404) 417-6649.

Gabrielle Arthur
Legal Affairs & Tax Policy