



State of Wyoming

DEPARTMENT OF REVENUE

DAVE FREUDENTHAL, *Governor*
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April 17, 2007

University of Alabama
Attn: Sommer Hatfield
Box 870136
Tuscaloosa, AL 35487

Based on the information you have furnished this office, we find that the *University of Alabama*, qualifies for exemption from Wyoming sales/use tax under W.S. 39-15-105 and 39-16-105.

This exemption extends to *all purchases by the organization* in and for the regular *charitable* functions and activities of the organization. Purchases by the organization of services and tangible personal property used to provide benefits to members or employees, such as housing, clothing, transportation, food, etc., would not be exempt the tax.

As a *charitable* organization, your occasional sales for fund-raising purposes are also exempt from sales tax under W.S. 39-15-105 and 39-16-105. However, if you make regular or routine sales for fund-raising purposes, such regular sales are not exempt. If such sales are made by your organization, you are required to obtain a Wyoming Sales/Use Tax license and file regular tax returns with this department for your sales. If you have any questions about the classification of sales made by your organization, we urge you to submit written evidence of your activities and request a ruling.

This exemption does not extend to personal purchases made by employees or members of the organization, nor to contractors who may be performing for the organization. Purchases made by employees or members of the organization with later reimbursement by the organization are subject to the tax. A properly completed Certificate of Exemption must be furnished to your suppliers. Please find enclosed a Streamlined Sales Tax Agreement Certificate of Exemption for your use. *Your revenue identification (RID) number is 207577.*

Sincerely,

Gwynne James
Program Coordinator - Exemptions
Excise Tax Division

Terri Lucero
Education and Taxability Section Manager
Excise Tax Division