



State of Wyoming
DEPARTMENT OF REVENUE

DAVE FREUDENTHAL, *Governor*
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September 27, 2007

University of Southern Mississippi
188 College Drive #5143
Hattiesburg, MS 39406-0001
Attn: Andrea Phillips

Based on the information you have furnished this office, we find that *University of Southern Mississippi* 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 212358.*

Finally, should there be a change in the condition of your organization (i.e. IRS designation, name, address, or charitable condition) you are required to notify the Department immediately to obtain a current determination. Should you have any questions on this or other sales/use tax matters, please contact the Department of Revenue at (307) 777-2459.

Sincerely,

Tara Alexander
Program Coordinator
Education and Taxability
Excise Tax Division

Terri Lucero
Manager
Education and Taxability
Excise Tax Division