

Ed Buelow, Jr., Chairman
and Commissioner of Revenue

Russell E. Hawkins, CPA
Associate Commissioner

Terry L. Jordan
Associate Commissioner



MISSISSIPPI

STATE TAX COMMISSION

Sales and Use Tax Bureau
Post Office Box 1033
Jackson, Mississippi 39215
Telephone: 601-923-7015
Fax: 601-923-7034

June 6, 2001

Ms. Kathie Childress, Purchasing Agent
Madison County Schools
117 Fourth Street
Flora, MS 39071

IRS ID# 64-0437641

Dear Ms. Childress:

This is in response to your request of June 6, 2001 in which you asked that we provide you with a statement verifying that Madison County Schools is exempt from sales and use tax. Any exemption from sales tax is provided by statute of the law. We have determined that Madison County Schools meets the qualifications for exemption as provided in Section 27-65-105 (b), Mississippi Code of 1972. This exemption does not apply to sales of property which is not to be used in the ordinary operation of the school, or which is to be resold to the students or the public.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, even though said contractor or employee may be reimbursed for the expense by the exempt entity. The exemption also does not apply to Production Taxes nor Contractors Taxes levied by Sections 27-65-15 and 27-65-21, Mississippi Code of 1972, respectively.

The Madison County Schools may use this letter as its authorization of exemption from sales tax on sales made to, billed to, and paid directly by the Madison County Schools.

If you have questions or need further assistance, please contact this office at (601) 923-7015.

Sincerely,

A handwritten signature in cursive script that reads "Peggy Malone".

Peggy Malone, Auditor
Sales & Use Tax Bureau