



State of Georgia

Bart L. Graham
Commissioner

Department of Revenue
Administrative Division - Tax Law & Policy
Suite 15311
1800 Century Blvd.
Atlanta, Georgia 30345-3205
(404) 417-6649

Frank M. O'Connell
Director

September 9, 2009

Mercer University
1400 Coleman Avenue
Macon, GA 31207-0001

LETTER OF AUTHORIZATION
Mercer University

Dear Sir/Madam:

Mercer University at the above location 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 purchase of tangible personal property and services as provided in the Official Code of Georgia Annotated § 48-8-3(9). The authorization is not valid for purchases of building materials or gasoline used for any purpose and other motor fuels for on-highway use.


This exemption does not extend to the College'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 of exempt tangible personal property or services in order to relieve the dealer from the collection of Georgia sales and use tax. Payment must be tendered with an official check bearing the school's name.

This Letter of Authorization does not require a sales tax registration number.

Should you or any of your suppliers have a question concerning this Letter of Authorization, please feel free to contact me at (404) 417-6656.

Sincerely,


Andrea Shepard
Exemptions Analyst

AS:mr



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

To: _____ (SUPPLIER) _____ (DATE)

(SUPPLIER'S ADDRESS) (CITY) (STATE) (ZIP CODE)

THE UNDERSIGNED DOES HEREBY CERTIFY that all tangible personal property purchased or leased after this date will be for the purpose indicated below and that this certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than that indicated on this certificate. (Check appropriate box.)

- 1. Purchases or leases of tangible personal property or services for resale. O.C.G.A. § 48-8-30.
- 2. For use by the Federal Government, The American Red Cross, Georgia State Government, any county, municipality, qualifying authority or public school system of this state. Payment must be made by warrant on appropriated Government funds. A Georgia sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(1).
- 3. Purchases or leases of tangible personal property or services for **RESALE ONLY** by a church, qualifying nonprofit child caring institution, nonprofit parent teacher organization or association, nonprofit private school (grades K-12), nonprofit entity raising funds for a public library, member councils of the Boy Scouts of the U.S.A. or Girl Scouts of the U.S.A. **THIS EXEMPTION DOES NOT EXTEND TO ANY PURCHASE TO BE USED BY OR DONATED BY THE PURCHASING ENTITY.** A Georgia sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(15),(39),(41),(56),(59),and(71).
- 4. Materials used for packaging tangible personal property for shipment or sale. Such materials must be used solely for packaging and must not be purchased for reuse by the shipper or seller. O.C.G.A. § 48-8-3(94). A Georgia sales and use tax number is not required for this exemption.
- 5. Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this state sold by the manufacturer or assembler for use exclusively outside of this state when possession is taken by the purchaser within this state for the sole purpose of removing the property from this state under its own power due to the fact that the equipment does not lend itself more reasonably to removal by other means. A Georgia 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 and replacement/repair parts of each, which will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers in interstate or foreign commerce under authority granted by the United States government. Private and contract carriers are not exempt. O.C.G.A. § 48-8-3(33)(A).
- 7. For use by a federally chartered credit union, credit unions organized under the laws of this state, and credit unions organized under the laws of the United States and domiciled within this state. A Georgia sales and use tax number is not required for this exemption. 12 U.S.C.S. 1768; O.C.G.A. § 48-6-97.

EDUCATIONAL

PURCHASER'S BUSINESS ACTIVITY

Under penalties of perjury I declare that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Georgia.

Business Name: THE CORPORATION OF MERCER UNIVERSITY Sales Tax Number: 01143020117

Business Address: 1400 COLEMAN AVE City: MACON State: GA ZIP Code: 31207

Purchaser's Name: BECKY S. CAULEY Signature: *Becky S. Cauley* Title: DIRECTR OF A/P

A dealer must secure one properly completed certificate of exemption from each buyer making tax exempt purchases. Certificates of exemption must be obtained by the dealer within 90 days of the exempt sale being completed. The dealer must maintain a copy of the certificate of exemption presented for audit purposes.