



State of Georgia

Bart L. Graham
Commissioner

Department of Revenue

Lora Butler
Director

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

November 18, 2004

Mercer University
1400 Coleman Avenue
Macon, GA 31207

LETTER OF AUTHORIZATION Mercer University

Dear Madame/Sir:

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 Taxes.

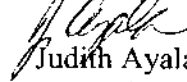
The authorization is valid only for purchasing tangible personal property and services as provided in the Official Code of Georgia Annotated § 48-8-3(9). The authorization is not valid for purchasing gasoline used for any purpose and other motor fuels for on-highway use.

The immunity granted does not extend to collection of the sales tax where sales of tangible personal property are made or, where admission charges are collected for athletic events or other activities.

One photographic copy of this Letter of Authorization must be furnished to each supplier of exempt property in order to relieve his or her collection of the tax.

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

Sincerely,


Judith Ayala
Tax Policy Analyst
404-417-6616

JA/gp



**STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER OR DEALER
EFFECTIVE JULY 1, 2000**

To: _____ (SUPPLIER) _____ (DATE)

(ADDRESS)

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased or leased after this date will be for the purpose indicated below, unless otherwise specified on a particular order, 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 indicated on this certificate. (Check proper box.)

1. Resale, rental or leased only, including but not limited to the purchase for resale of gasoline and other motor fuels.
2. Materials for further processing, manufacture or conversion into articles of tangible personal property for resale which will become a component part of the property for sale, or be coated upon or impregnated into the product at any stage of its processing, manufacture or conversion and nonreturnable materials used for packaging tangible personal property for shipment or sale. Containers or other packaging materials purchased for reuse are not exempt.
3. Machinery used directly in the manufacture of tangible personal property for sale purchased as additional, replacement or upgrade machinery to be placed into an existing plant in this State.
4. Direct Pay Permit authorized under Regulation 560-12-1-.16. The holder of a Direct Pay Permit must pay the 3% Second Motor Fuel Tax to suppliers on purchases of gasoline.
5. For use by Federal Government, State Government, any county, municipality or public school system of this State, when supported by official purchase orders or for use by Hospital Authorities created by Article 4, Chapter 7, of Title 7, and County or City Housing Authorities created by Article 1, Chapter 3 of Title 8. The State of Georgia, counties, municipalities, public schools, Hospital and Housing Authorities of Georgia must pay the 3% Second Motor Fuel Tax to suppliers.
A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
6. Aircraft, watercraft, motor vehicles and other transportation equipment manufactured or assembled, sold and delivered by the manufacturer or assembler for use exclusively outside this State, or delivery of the crafts is for the sole purpose of removing same under its own power when it does not lend itself more reasonably to removal by other means.
A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
7. Aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles and major components 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 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 craft or vehicles which become an integral part of the craft or vehicle are likewise exempt. Private and contract carriers are not exempt.

Educational

(TYPE OF BUSINESS ENGAGED IN BY THE PURCHASER)

(COMMODITY CODE)

I declare, under penalties of false swearing, 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.

Mercer University

(PURCHASER'S FIRM NAME)

011-43-02011-7

(CERTIFICATE OF REGISTRATION NO.)

1400 Coleman Avenue, Macon, GA 31207

(ADDRESS)

By Julia T. Davis

(SIGNATURE)

Title Treasurer & Associate VP Finance

(OWNER, PARTNER, OFFICIAL)

Julia T. Davis, CPA

A supplier is required to have only one certificate of exemption form on file from each purchaser buying tax exempt. The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. Suppliers failing to exercise such care will be held liable for the sales tax due on such purchases. **For example, a supplier cannot accept a Certificate of Registration number bearing a "214" prefix since these are issued to a Contractor which has been deemed to be the consumer and is required to pay the tax at the time of purchase.**