

**Certificate of Exempt Status**  
**Exempt Organizations**

ST-17

Oberlin College  
Finance / Purchasing  
173 W. Lorain St.  
Oberlin OH 44074

Certificate number ES 39121

Date Issued 05/30/2001

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used in the performance of its charitable, religious or educational functions. For senior citizen groups, the merchandise must be used for pleasure, recreation, or other nonprofit functions of the group.

**This exemption does not apply to purchases of meals, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles, except that beginning July 1, 2000, motor vehicles that are used primarily to transport goods or people, other than employees, as part of the organization's charitable, religious, or educational functions are exempt. (M.S. 297A.25, subd.16)**

Commissioner of Revenue  
by



P. R. Blaisdell, Supervisor  
Corporate and Sales Tax Division

Questions? Call the MN Department of Revenue at (651) 296-6181 or toll-free 1-800-657-3777. TDD users, call the Minnesota Relay Service at (651) 297-5353 or 1-800-627-3529. Ask for (651) 296-6181.