

cc: Joe



MISSISSIPPI
STATE TAX COMMISSION

Ed Buelow, Jr., Chairman
and Commissioner of Revenue

Lisa W. Davis, CPA
Associate Commissioner

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RECEIVED

JUN 19 2001

ASSOC. V.P. for FINANCE
Oberlin College

June 6, 2001

Ronald R. Watts
Oberlin College
173 W. Lorain
Oberlin, OH 44074

Re: Non Profit School Exemption

Mr. Watts,

This is in response to your application for Non Profit Private School Exemption.

We have determined that Oberlin College, operating as a Senior College, does qualify for the exemption provided for non profit private schools under Section 27-65-111(g) Ms. Code of 1972. The exemption is applicable to sales to elementary and secondary grade schools, junior and senior colleges owned and operated by a corporation or association in which no part of the net earnings inures to the benefit of any private shareholder, group or individual, and which are exempt from state income taxation, provided that this exemption does not apply to sales of property or services which are not to be used in the ordinary operation of the school, or which are to be resold to the students or the public.

The exemption provided under this section doesn't apply to the contractors' tax levied under Section 27-65-21 or the production tax on natural resources levied under Section 27-65-15.

You may provide a copy of this letter to your vendors in order to substantiate your exempt status. If we may be of further assistance, please do not hesitate to contact us.

Sincerely,

Larry E. Allen, Branch Director
Sales & Use Tax Bureau