

# Mississippi – Exemption Affidavit

**SELLER**

**BUYER**

**Important** – To satisfy sales tax exemption requirements, please send exemption documents and this affidavit form in the order below:

1. This barcoded affidavit sheet
2. A copy of the Letter Ruling previously provided to your organization by the State

If sending more than one document, send separately using same order as described above.


Fax Number is

Email address is

Documents can also be mailed to the Seller address above

**NOTES** – All Mississippi exempt entities including government agencies must have a Letter Ruling issued to them from Mississippi recognizing the entity as being exempt.

## Sample Exemption Document



**DEPARTMENT OF  
REVENUE**  
STATE OF MISSISSIPPI

**OFFICE OF TAX POLICY  
& ECONOMIC DEVELOPMENT**

September 10, 2013

Batesville, MS 38606

Reference: Sales Tax Exemption  
File No:

Dear Sir or Madame:

This is in response to your fax dated August 28, 2013, in which you asked that we provide you with a statement verifying the South Panola School District's exemption from sales and use tax. Your request has been assigned the file number listed above. Please use this number in any further correspondence with the Mississippi Department of Revenue concerning this request.

After a search of the applicable statutes, this is to confirm that the South Panola School District does qualify for sales tax exempt status pursuant to Miss. Code Ann. §27-65-105(a). This Section provides that sales of tangible personal property or services made to the United States Government, the State of Mississippi and its' departments, institutions, counties and municipalities or departments or school districts of said counties and municipalities are exempt from sales taxes. As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity.

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, although the contractor or employee may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply to Contractors Tax levied by Miss. Code Ann. §27-65-21.

You may use a copy of this letter in order to substantiate the exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7190.

Under Miss. Code Ann. §27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.

This letter ruling is based on the specific facts and circumstances that you communicated to the Mississippi Department of Revenue. This ruling is not binding on the Department of Revenue if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change.

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