



THE UNIVERSITY OF MISSISSIPPI  
MEDICAL CENTER

Office of the Comptroller  
2500 North State Street  
Jackson, Mississippi 39216-4505  
Phone (601) 984-1030  
Fax (601) 984-1064

April 18, 2014

To Whom It May Concern:

In response to your request for a sales tax exemption certificate, the State of Mississippi does not issue exemption certificates for sales and use tax. Please see the attached letter ruling from the State of Mississippi Tax Commission.

As outlined in the attached letter, the University of Mississippi Medical Center is an agency of the State of Mississippi and therefore is exempt from state sales tax.

Should you have questions about our response to your request or need further information, please contact me at (601) 984-1065 or [sesmith@umc.edu](mailto:sesmith@umc.edu).

Sincerely,

Sam E. Smith, Jr. CPA  
Comptroller

attachment



— DEPARTMENT OF —  
**REVENUE**  
— STATE OF MISSISSIPPI —

OFFICE OF TAX POLICY  
& ECONOMIC DEVELOPMENT

September 27, 2013

University of Mississippi Medical Center  
2500 North State Street  
Jackson, MS 39216

Reference: Sales Tax Exemption  
File No: LR.13.232

Dear Sir or Madam:

This is in response to your email dated September 16, 2013, in which you asked that we provide you with a statement verifying the University of Mississippi Medical Center'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 University of Mississippi Medical Center 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 University of Mississippi Medical Center's 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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This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates that the ruling is no longer correct or the Department of Revenue retracts the ruling. The Department of Revenue does reserve the right to retract this ruling if it later determines on its own review that the ruling is wrong. Such a retraction would be in writing and the effect of the retraction would be prospective from the date of the retraction letter.

Sincerely,

A handwritten signature in cursive script that reads "Lauren Windmiller".

Lauren Windmiller, Auditor  
Mississippi Department of Revenue  
Office of Tax Policy