

Ed Buelow, Jr., *Chairman  
and Commissioner of Revenue*

Lisa W. Hall, *CPA  
Associate Commissioner*

Russell E. Hawkins, *CPA  
Associate Commissioner*



MISSISSIPPI

STATE TAX COMMISSION

Sales Tax Division  
Post Office Box 1033  
Jackson, Mississippi 39215  
Telephone: 601-923-7015  
Fax: 601-923-7034

December 18, 1997

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FINANCIAL ADMINISTRATION  
UNIVERSITY OF WISCONSIN SYSTEM

Mr. Gary Prisbe  
The University of Wisconsin System  
P. O. Box 8010  
Madison, WI 53708-8010

Dear Mr. Prisbe:

This is in response to your letter of December 5, 1997 in which you asked that we provide you with a statement verifying The University of Wisconsin System's exemption from sales and use tax. Any exemption from sales tax is provided by statute of the law. We have determined that The University of Wisconsin System meets the qualifications for exemption as provided in Section 27-65-111(g), Mississippi Code of 1972. The exemption applies to purchases of tangible personal property and taxable services that are ordinary and necessary to the operation of The University of Wisconsin System.

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, even though said contractor or employee may be reimbursed for the expense by the exempt entity. The exemption also does not apply to Production Taxes nor Contractors Taxes levied by Sections 27-65-15 and 27-65-21, Mississippi Code of 1972, respectively.

The University of Wisconsin System may use this letter as its authorization of exemption from sales tax on sales made to, billed to, and paid directly by The University of Wisconsin System. If we can be of further assistance, please do not hesitate to contact us.

Sincerely,

A handwritten signature in cursive script that reads "Harlan Whittington".

Harlan Whittington, Auditor  
Sales & Use Tax Division