



STATE OF MISSISSIPPI
MILITARY DEPARTMENT



THE ADJUTANT GENERAL'S OFFICE
POST OFFICE BOX 5027
JACKSON, MISSISSIPPI 39296-5027

October 30, 2013

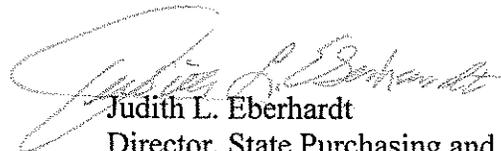
State Purchasing and Contracting Division

TO WHOM IT MAY CONCERN:

The Mississippi Military Department is a State Agency and is exempt from paying taxes. Reference the attached letter, dated February 10, 2005 from the State Tax Commission. The State of Mississippi does not issue Tax Exemption Certificates. Our Federal EIN 64-6000799 further exempts this Agency for State Sales Tax.

If you should have any questions or need additional information, please contact the undersigned at (601) 313-6209.

Sincerely,


Judith L. Eberhardt
Director, State Purchasing and
Contracting Division



Joseph L. Blount, *Chairman*
and *Commissioner of Revenue*

Terry L. Jordan
Associate Commissioner

Donald L. Green
Associate Commissioner

MISSISSIPPI

STATE TAX COMMISSION

Sales and Use Tax Bureau
1577 Springridge Road
Raymond, Mississippi 39154

Post Office Box 1033
Jackson, Mississippi 39215

Phone: 601-923-7015
FAX: 601-923-7034
www.mstc.state.ms.us

February 10, 2005

Judith L. Eberhardt *02/14/2005*
Mississippi Military Department
P.O. Box 5027
Jackson, MS 39296-5027

Ref: Sales Tax Exemption

Dear Ms. Eberhardt:

This is in response to your letter of February 10, 2005, in which you asked that we provide you with a statement verifying the Mississippi Military Department's exemption from sales and use tax.

After a search of the applicable statutes, this is to confirm that the Mississippi Military Department does qualify for sales tax exempt status pursuant to Section 27-65-105(a), Mississippi Code of 1972. 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. 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.

You may use a copy of this letter in order to substantiate the Mississippi Military Department'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) 923-7015.

Sincerely,

A handwritten signature in cursive script that reads "Greg Duke".

Greg Duke, Deputy Director
Sales and Use Tax Bureau