

State Tax Exemptions					Please note: The University's policy is to only allow tax exemptions to be claimed when the purchaser is using University funds. It is noted that some states require this and some do not. University policy will require it either way to prevent errors in the application of the exemption. All required forms are available by emailing a request to bsutax@bsu.edu
State	Goods & Services	Meals	Lodging	Required Form	Requirements
Alabama	Taxable	Taxable	Taxable	N/A	
Alaska	N/A	N/A	N/A	N/A	The State of Alaska currently does not have a sales and use tax.
Arizona	Taxable	Taxable	Taxable	N/A	
Arkansas	Taxable	Taxable	Taxable	N/A	
California	Taxable	Taxable	Taxable	N/A	
Colorado	Exempt	Exempt	Exempt	Indiana ST-105	Present Indiana exemption certificate; Must be purchased directly with University funds (e.g. P-Card) and in conjunction with the University's educational mission
Connecticut	Exempt	Exempt*	Exempt*	CERT-119 AND Federal Exemption Letter	CERT-119 is for the purchase of goods or taxable services; *meals and lodging must be approved 3 weeks in advance by CT Department of Revenue Services- please contact University tax manager as soon as plans are in place
Delaware	N/A	N/A	N/A	N/A	There are no state or local sales taxes in Delaware and as such, sales tax exemption certificates and reseller certificates are not applicable to Delaware.
District of Columbia	N/A	N/A	N/A	N/A	Must have a location in the District to be eligible for exemption.
Florida	Exempt	Exempt	Exempt	Form DR-14	Purchased directly with University funds (e.g. P-Card)
Georgia	Taxable	Taxable	Taxable	N/A	
Hawaii	N/A	N/A	N/A	N/A	The state of Hawaii does not have sales tax; a general excise tax is assessed to all buyers, including exempt organizations
Idaho	Exempt	Exempt	Exempt	ST-104-HM ST-101	For goods, present ST-101 to vendor. For lodging to be exempt the University must be directly billed and Form ST-104-HM must be presented.
Illinois	Exempt	Exempt	Taxable*	Exemption Certificate	Provide tax ID exemption number (E9927-1664-01) to supplier *Illinois has a hotel tax; the University is exempt from sales tax not hotel tax
Indiana	Exempt	Taxable	Taxable	Form ST-105	Must provide vendor with Form ST-105. Prepared food is not exempt except for the following 2 situations: 1. Food for a fund-raiser is exempt from sales tax 2. Meals furnished to college students by the University are exempt from sales tax. Meeting rooms are exempt if used to further the purpose for which exemption was granted.
Iowa	Taxable	Taxable	Taxable	N/A	
Kansas	Exempt	Exempt	Exempt	Form ST-28	The sale must also be a direct purchase — billed directly to the exempt buyer and paid for by a check or voucher from the exempt buyer. Purchases made by agents or employees of an exempt buyer with their personal funds are taxable.
Kentucky	Exempt	Exempt	Exempt	Form 51A127	Must be purchased directly with University funds (e.g. P-Card); Exemption number OA142541
Louisiana	Taxable	Taxable	Taxable	N/A	Non-profit organizations are not generally exempt from sales tax on purchases in Louisiana.
Maine	Exempt	Exempt	Exempt	Perm. Exemption Cert.	Provide seller copy of Permanent Exemption Certificate
Maryland	Taxable	Taxable	Taxable	N/A	By law, Maryland can only issue exemption certificates to qualifying, nonprofit organizations located in Maryland or in any of the following adjacent jurisdictions: Delaware, Pennsylvania, Virginia, West Virginia and Washington, D.C.
Massachusetts	Exempt	Taxable	Taxable	Forms ST-2 & ST-5	Present a copy of certificate (ST-2) in conjunction with Form ST-5

Michigan	Exempt	Exempt	Exempt	Form 3372	Exempt on all purchases.
Minnesota	Exempt	Taxable	Taxable	Form ST-3	Sales tax exemption does not apply to the following, so you must pay sales tax on: <ul style="list-style-type: none"> • prepared food, candy, soft drinks, and alcoholic beverages, including catered food • lodging • gambling equipment and supplies • most motor vehicles • 6.2% car rental tax and 5% car rental fee
Mississippi	Exempt	Taxable	Taxable	Exemption Letter	Provide seller with copy of exemption letter. Sales must be billed to or directly paid by the University
Missouri	Exempt	Exempt	Exempt	Exemption Letter	
Montana	N/A	N/A	Taxable	N/A	Montana does not have a general sales tax
Nebraska	Taxable	Taxable	Taxable	N/A	Nebraska does not exempt out-of-state institutions from sales tax
Nevada	Taxable	Taxable	Taxable	N/A	Nevada limits exemption to in-state educational institutions.
New Hampshire	N/A	N/A	N/A	N/A	New Hampshire does not have a general sales tax
New Jersey	Exempt	Exempt	Exempt	Form ST-5	Must be purchased directly with University funds (e.g. P-Card); Fill out transaction date, vendor and description of purchase on Form ST-5
New Mexico	N/A	N/A	N/A	Nontaxable Transaction Certificate*	New Mexico does not have a sales tax; NM has a Gross Receipts Tax. The University is exempt from the Gross Receipts Tax. *Please contact the Controller's office for a Nontaxable Transaction Certificate. Provide the Nontaxable Transaction Certificate to the retailer in order to purchase tangible personal property without paying the gross receipts tax that is passed from the business to the consumer.
New York	Taxable	Taxable	Taxable	N/A	New York does not exempt from tax other state's subdivisions
North Carolina	Taxable	Taxable	Taxable	N/A	
North Dakota	Exempt	Exempt	Exempt	Certificate of Exempt Status- Exempt Organization	Certificate Number: E-5829 Must be purchased directly with University funds (e.g. P-Card)
Ohio	Exempt	Exempt	Depends*	Form STEC B	Purchased directly with University funds (e.g. P-Card) *Counties and Cities charge hotel tax. Please contract the Tax Director, University Tax Compliance for specific city information
Oklahoma	Taxable	Taxable	Taxable	N/A	
Oregon	N/A	N/A	N/A	N/A	Oregon does not have a general sales tax
Pennsylvania	Taxable	Taxable	Taxable	N/A	Pennsylvania does not exempt purchases based on governmental exemptions- must be a 501(c)(3)
Rhode Island	Exempt	Exempt	Exempt	Certificate of Exemption	Provide a copy of the RI Certificate of Exemption to vendor.
South Carolina	Taxable	Taxable	Taxable	N/A	
South Dakota	Taxable	Taxable	Taxable	N/A	South Dakota does not exempt out-of-state institutions from sales tax
Tennessee	Exempt	Exempt	Exempt	Exemption Letter	Provide a copy of Federal exemption letter to vendor.
Texas	Exempt	Exempt	Taxable*	Exemption Certificate	Texas ID 32002678715 *Texas does not offer an exemption for the hotel occupancy tax to out-of-state educational institutions
Utah	Taxable	Taxable	Taxable	N/A	Utah does not exempt purchases based on governmental exemptions- must be a 501(c)(3)

Vermont	Taxable	Taxable	Taxable	N/A	The only nonprofits recognized by the State of Vermont for sales tax exemption are federally recognized 501(c)(3) organizations.
Virginia	Taxable	Taxable	Taxable	N/A	The University does not meet the criteria set forth by Virginia for a sales tax exemption
Washington	Taxable	Taxable	Taxable	N/A	Washington does not exempt purchases by educational institutions from sales tax
West Virginia	Taxable	Taxable	Taxable	N/A	West Virginia does not exempt out-of-state institutions from sales tax
Wisconsin	Taxable	Taxable	Taxable	N/A	Wisconsin does not exempt out-of-state institutions from sales tax
Wyoming	Taxable	Taxable	Taxable	N/A	Wyoming does not exempt purchases based on governmental exemptions