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## 2307 EXEMPTION FROM STATE SALES & USE TAX

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Effective: Sept. 1990  
Revised: November 2006  
Last Reviewed: April 2018  
Responsible Office: Purchasing Services  
Approval: Purchasing Services

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### PURPOSE

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To preclude unauthorized use of the University's Pennsylvania Sales and Use Tax Registration Number.

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### POLICY

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1. [Purchasing Services](#) is responsible for authorizing the use of the University's Pennsylvania sales and use tax registration number.
2. Purchasing Services is responsible for the interpretation of sales tax legislation as it applies to University purchases and will consult the University Tax Manager and/or the Office of General Counsel for guidance, when appropriate.
3. Use of the University's sales and use tax registration number for personal purchases is prohibited.
4. Exemption from sales and use tax does not apply to all University purchases within the Commonwealth of Pennsylvania. Examples where exemption does not apply include the following:
  - a. Materials, supplies or equipment used or installed in construction, reconstruction, remodeling, repair or maintenance of any real estate so as to become a permanent part thereof; and
  - b. Charges which are subject to the hotel occupancy tax.
5. Exemption from sales and use tax for purchases from suppliers outside of Pennsylvania may be available, depending upon the existence of reciprocal agreements which that state may have with the Commonwealth of Pennsylvania. Prior to the purchase of goods and services from suppliers domiciled in states other than Pennsylvania, the department should contact Purchasing Services to determine the availability of sales and use tax exemption.
6. The Director of Purchasing Services and the University Tax Manager are the only University officials authorized to issue sales and use tax exemption certificates to suppliers. All [requests](#) for tax exemption certificates must be directed to the Director of Purchasing Services.