

# State of Missouri

## Limited Exemption from Missouri State Sales and Use Tax on Purchases (Higher Education)

Issued To:

MISSOURI ID: 28741625

THE UNIVERSITY OF TOLEDO  
2300 UNIVERSITY HILLS BLVD # MS 973  
TOLEDO, OH 43606

Effective Date: 11/02/2023

Your application for sales and use tax exempt status has been approved under Section 144.030.2(20), RSMo. This letter is issued as documentation of your organization's exempt status. Your organization must adhere to all requirements of your exempt status.

This is a continuing exemption subject to legislative changes and review by the Director of Revenue. Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your organization only if your organization issues a project exemption certificate and the contractor makes purchases in compliance with the provisions of Section 144.062, RSMo.
- Sales by your organization are subject to all applicable state and local sales taxes.
- If your organization engages in the business of selling tangible personal property or taxable services at retail, you must obtain a Missouri Retail Sales Tax License and collect and remit state and local sales taxes.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, contact the Taxation Division, Post Office Box 358, Jefferson City, MO 65105-0358, [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov), or call 573-751-2836.

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