



December 27, 2024

NOTICE TO SUPPLIERS CONCERNING SALES TAXES AND FEDERAL EXCISE TAXES

Dear Sir/Madam:

In response to your recent inquiry, the following is provided from the New York State Department of Tax and Finance Publication 843: *A Guide to Sales Tax in New York State for Exemption Organizations* (also available for review online at: <http://www.tax.ny.gov/pdf/publications/sales/pub843.pdf>):

A New York governmental entity is exempt from payment of sales tax on its purchases when the entity is the purchaser, user or consumer of tangible personal property or services, or when an employee of the entity, on official business, is the occupant of a hotel room, or a patron at a place of amusement, club, or similar place.

To claim exemption from sales tax, a New York governmental entity must provide vendors with a governmental purchase order, government credit card, or the appropriate exemption document (for example, Form ST-129, Exemption Certificate - Tax on Occupancy of Hotel Rooms, or Form AC 946, Tax Exemption Certificate).

A New York governmental entity that needs to provide confirmation to vendors that the organization is exempt from payment of sales tax may request a New York governmental entity letter from the Sales Tax Exempt Organizations Unit. The letter identifies the organization as a New York governmental entity and states that it is exempt from the payment of sales tax on its purchases. It further states that the vendor needs only a governmental purchase order, or other evidence that the governmental entity is the purchaser, in order to not collect tax.

To satisfy the sales tax requirements for New York, a copy of the governmental entity letter is attached hereto.

Exemption certificates for Federal excise taxes will be furnished upon request by the Office of General Services, Procurement Services Group. The address of the Office of General Services, Procurement Services Group is:

Tower Building, 38th Floor
Empire State Plaza
Albany, NY 12242

In lieu of the State furnishing an exemption certificate for excise taxes, you are advised that the New York State Registration Number 14740026K covers tax free transactions under the Internal Revenue Code.



New York State Department of
TAXATION and FINANCE
OTPA Sales Tax Exempt Organizations Unit
Building 9 Room 154
W.A. Harriman Campus
Albany, NY 12227

December 27, 2024

New York State Department of Transportation
Purchase Unit
50 Wolf Rd
Albany NY 12232

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, New York State Department of Transportation, from the payment of New York State and local sales and use taxes on their purchases. In order to make tax exempt purchases, a New York State governmental entity must present vendors with the entity's official purchase order or other documentation (e.g., payment voucher, contract of sale, Form AC 946, *Tax Exemption Certificate*, Form ST-129, *Exemption Certificate - Tax on occupancy of hotel rooms*, etc.) which indicates that the purchaser is a New York State governmental entity.

Tax exemption numbers and Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, are not issued to New York State governmental entities. If a vendor requests a tax exemption number or Form ST-119.1, *Exempt Organization Exempt Purchase Certificate* from you, the New York State Department of Transportation may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase orders, or other evidence that the New York State Department of Transportation is the purchaser, and is the only documentation the vendor needs in order to not collect sales tax.

For additional information, please refer to Publication 843, *A Guide to Sales Tax in New York State for Exempt Organizations*, which is available on the New York State Tax Department website at www.tax.ny.gov

New York State Department of Taxation and Finance
OTPA-Taxpayer Guidance Division
Sales Tax Exempt Organizations Unit
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