Texas Sales & Use Tax

Texas Sales Tax Exempt Certificate

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Any authorized agent or employee of Texas State University who is purchasing an item necessary to Texas State's exempt functions should complete all blank sections of the Exemption Certificate, sign it, and provide it to the Texas vendor to ensure the purchase is tax free. Please be specific as possible when completing the "Description" area of the certificate. A copy of the completed Exemption Certificate should be maintained in your records.

Upon any questioning during a State audit, responsibility for explaining the purchases will fall upon the individual whose signature is presented at the bottom of the certificate.

In addition, please note the following:

- **The Exemption Certificate can only be used for those purchases that further the mission of the University. It cannot be used for those purchases that will be used for the personal benefit of a private party or individual.** For example, the Exemption Certificate may be completed and provided to the vendor for books purchased for addition to the Robert J. Terry Library. However, if an employee is purchasing a book for his/her personal collection, the Exemption Certificate must not be used. Please contact the Office Compliance if you are unsure whether the purchase is necessary to the University's exempt functions.

- **The Exemption Certificate is only applicable to the exemption of Texas sales tax.** States have differing requirements and statuses available, and a Texas Exemption Certificate should not be used without further clarification of Texas State's status in a particular state.

- **Use of the Exemption Certificate for meals is restricted.** The Exemption Certificate may be used for group working meals, University events, team meals, etc., but is not to be used for purchasing individual meals, even if the meal is purchased while on business travel.

- **The Exemption Certificate cannot be used for the purchase, rental, or use of motor vehicles.**

- **Any authorized agent or University employee who is purchasing items for resale at a University event (such as food) must use the Texas Sales & Use Tax Resale Certificate.** The Sales & Use Tax Exemption Certification must not be used for such purchases; a resale certificate must be obtained. In addition, other tax issues may arise that must be addressed in such situations.