



H. E. "GENE" MONROE, JR.
Commissioner

State of Alabama Department of Revenue

Montgomery, Alabama 36132

September 4, 1997

GEORGE E. MINGLEDORFF III
Assistant Commissioner

LEWIS A. EASTERLY
Secretary

University of South Alabama
Attn: Kathleen B. Greer-Assistant Controller
Administration Building Room 55
Mobile, AL 36688

Re: Alabama Sales and Use Tax Exemption

Dear Ms. Greer:

This is in response to your Application of August 26, 1997, requesting an Alabama sales tax exemption certificate.

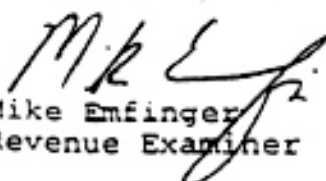
Please be advised that the State of Alabama, its departments and its agencies are exempt from Alabama Sales or Use Tax. This exemption is found in Section 40-23-4(a)(11), Code of Alabama 1975 as amended, and is further explained in Departmental Rule 810-6-3-.69.02, a copy of which is enclosed for your convenience.

Since a specific exemption is provided by law, a certificate of exemption is not needed. When making purchases for your institution, you may provide a copy of this letter to your supplier.

If you should have any questions, please do not hesitate to contact me at 334-242-1570.

Sincerely,

Sales and Use Tax Division


Mike Emfinger
Revenue Examiner

ME:pm

Enclosure