

Title 35 Mississippi State Tax Commission

Part IV Sales & Use

Sub Part 03 Taxability

Chapter 07 Exempt Organizations

- 100 Miss. Code Ann. Section 27-65-111 provides an exemption from sales tax for sales of tangible personal property and services to certain groups of organizations and for specifically named organizations. The exemption from sales tax does not cover the contractor's taxes levied under Miss. Code Ann. 27-65-21. To qualify for the exemption, the sale of property or charge for services must be sold directly to, billed directly to and paid for directly by the exempt entity.
- 101 The State Tax Commission will issue a letter authorizing an entity's exemption when requested to do so by the exempt entity. The entity should make its request in writing. The Commission may require the entity to furnish a copy of its charter, articles of incorporation, letter from the Internal Revenue Service documenting its tax-exempt status and any other information that may help in determining if the entity is eligible for sales tax exempt status. The authorization letter may be used to provide to vendors who request such documentation. The Tax Commission does not issue tax exempt numbers.
- 102 The following organizations are listed as exempt:
1. Nonprofit hospitals (Miss. Code Ann. 27-65-111(a))
 2. Orphanages operated by religious denominations, fraternal nonprofit organizations or other nonprofit organizations. (Miss. Code Ann. 27-65-111(e))
 3. Old men's or ladies' homes operated by religious denominations, fraternal nonprofit organizations or other nonprofit organizations. (Miss. Code Ann. 27-65-111(e))
 4. YMCA, YWCA and boys' or girls' clubs owned and operated by a nonprofit association. (Miss. Code Ann. 27-65-111(f))
 5. Nonprofit elementary and secondary grade schools, junior and senior colleges (Miss. Code Ann. 27-65-111(g))
 6. Salvation Army (Miss. Code Ann. 27-65-111(j))
 7. Muscular Dystrophy Association (Miss. Code Ann. 27-65-111(j))
 8. Institute for Technology Development (Miss. Code Ann. 27-65-111(l))
 9. Public or private nonprofit museums of art (Miss. Code Ann. 27-65-111(q))
 10. Alumni associations of state-supported colleges or universities (Miss. Code Ann. 27-65-111(r))
 11. Chapters of the National Association of Junior Auxiliaries, Inc. (Miss. Code Ann. 27-65-111(s))
 12. Domestic violence shelters which qualify for state funding under Miss. Code Ann. Sections 93-21-101 through 93-21-113 (Miss. Code Ann. 27-65-111(t))
 13. National Multiple Sclerosis Society, Mississippi Chapter (Miss. Code Ann. 27-65-111(u))
 14. Mississippi Technology Alliance (Miss. Code Ann. 27-65-111(y))

15. Nonprofit organizations qualifying for exemption from federal income taxation under IRC Section 501 (c)(3) that provide foster care, adoption services and temporary housing for unwed mothers and their children (Miss. Code Ann. 27-65-111(z))

16. Nonprofit organizations qualifying for exemption from federal income taxation under Section 501 (c)(3) of the Internal Revenue Code that provide residential rehabilitation for person with alcohol and drug dependencies. (Miss. Code Ann. 27-65-111(aa))

103 (Reserved)