



State of Georgia

Douglas J. MacGinnitie
Commissioner

Department of Revenue

Legal Affairs & Tax Policy
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Atlanta, Georgia 30345
(404) 417-6649

Frank M. O'Connell
Director

LETTER OF AUTHORIZATION
Private College or University
Morehouse School of Medicine
EIN: 58-1438873

The above referenced institution is hereby authorized to purchase tangible personal property and services to be used exclusively for educational purposes without payment of Georgia sales and use tax.

This authorization is valid only for purchases of tangible personal property, accommodations, and services as provided in the Official Code of Georgia Annotated § 48-8-3(9) and is not valid for the purchase of building materials, gasoline, or other motor fuels for on-highway use.

This exemption does not extend to the institution's responsibility to collect sales tax on sales of tangible personal property, or admission charges for athletic events or other activities.

One copy of this Letter of Authorization must be furnished to each supplier from whom exempt purchases are made in order to relieve the dealer from the collection of Georgia sales and use tax. The supplier must maintain a copy of this Letter of Authorization for audit purposes. This Letter of Authorization does not require the use of a sales and use tax registration number.

Questions related to this document may be directed to (404) 417-6649.

Gabrielle Arthur
Legal Affairs & Tax Policy