Dear UNCG Business Partner:

G.S. 105-164.13(52) provides an exemption from the North Carolina Sales or Use Tax for state agencies, effective July 1, 2004. Accordingly, effective July 1, 2004, The University of North Carolina at Greensboro (UNCG), a state agency, will be exempt from sales or use tax when items are purchased with a valid UNCG purchase order bearing the exemption number and the description of the goods to be purchased, or the goods purchased are paid for with a University-issued check, electronic funds transfer, procurement card, or credit account of the State agency. For purchases other than by a purchase order bearing the exemption number, please keep the number listed below on file for your reference.

400004

The state agency, UNCG, is not required to furnish Form E-595E, Streamlined Sales Tax Agreement Certificate of Exemption, or any other Certificate of Exemption form. North Carolina Department of Revenue indicates the assigned state agency exemption number is acceptable support of exemption.

The eight items below are not exempt and UNCG must pay the following taxes:

1. Prepared food and beverage taxes levied and administered by the various local governments in the State.
2. Occupancy taxes levied and administered by various local governments in the State.
3. Highway use taxes paid on the purchase, lease or rental of motor vehicles.
4. State sales taxes levied on electricity or local, private or toll telecommunications services.
5. Scarp tire disposal tax levied on new tires.
6. White goods disposal tax levied on new white goods.
7. Dry-cleaning solvent tax levied on dry-cleaning solvent purchased by a dry-cleaning facility.
8. Excise tax on piped natural gas.

Questions with regard to this sales tax exemption may be addressed to Ralice Gertz, UNCG Accounts Payable Supervisor at (336)334-5740, Elaine Ayers, UNCG Director of Purchasing at (336)334-3078, or the N.C. Dept. of Revenue Taxpayer Assistance Call Center at (877)252-3052. Thank you for your assistance in this matter.

Sincerely,

Wayne T. Jones
University Controller