



State of Georgia

Lynnette T. Riley
Commissioner

Department of Revenue
Legal Affairs & Tax Policy
1800 Century Blvd., N.E., Suite 15107
Atlanta, Georgia 30345
(404) 417-6649

Frank M. O'Connell
Director

LETTER OF AUTHORIZATION - PRIVATE COLLEGE OR UNIVERSITY

EMORY UNIVERSITY

Pursuant to O.C.G.A. § 48-8-3(9), the above referenced institution is authorized to purchase tangible personal property, accommodations, and services to be used exclusively for educational purposes without payment of Georgia sales and use tax. This Letter of Authorization may only be used by the above referenced institution and is not transferrable to any other party.

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 dealer from whom exempt purchases are made in order to relieve the dealer from its obligation to collect Georgia sales and use tax. The dealer 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 Gabrielle Arthur at (404) 417-2218.

Andrea Shepard
Tax Policy Analyst