

**Lehigh University Controller's Office**  
**Guidelines for Application of Pennsylvania Sales Tax Exemption**

Lehigh University is exempt from Pennsylvania sales and use tax for most purchases related to the education and research mission of the University. It is the supplier's obligation to collect PA sales tax. However, the University has the obligation to preclude the unauthorized use of its sales tax exemption. The Commonwealth of Pennsylvania can assess the University for sales and use tax owed in instances where an exemption certificate was used for nonexempt purchases.

The Tax Manager is responsible for the interpretation of sales tax legislation as it applies to University purchases and will consult with the Office of General Counsel for guidance, when appropriate. The requisitioning department is responsible for providing supporting documentation to determine taxation, as required.

In all cases, use of the University's sales and use tax exemption number for personal purchases is prohibited. The exemption does not include charges subject to hotel occupancy tax, purchases unrelated to the University's mission, and certain building maintenance and construction related costs.

The Controller and/or the Tax Manager are University representatives authorized to issue sales and use tax exemption certificates to suppliers. All requests for tax exemption certificates should be directed to the Tax Manager.

The University has obtained sales tax exemptions in several other states. Contact the Tax Manager for information on the University's exemption outside of Pennsylvania. Lehigh University currently has out-of-state sales tax exemption certificates for the following states:

<u>State</u>	<u>Expiration Date</u>
Connecticut	N/A
Florida	3/31/2014
Kentucky	N/A
Maryland	9/30/2012
Massachusetts	3/05/2016
Michigan	N/A
Minnesota	N/A
New Jersey	N/A
New York	N/A
Ohio	N/A
Rhode Island	N/A
Tennessee	N/A
Texas	N/A
Wisconsin	N/A