ALABAMA SALES - USE TAXES
EXEMPTION CERTIFICATE

The undersigned hereby certifies that the organization named below is one described in Alabama Department of Revenue Sales and Use Tax Rules, 810-6-3.47.04. Tangible personal property is exempted from sales and use taxes when purchased for the sole use and benefit of, and for use under control of a state, county, or city school from any funds under the control of such school where a purchase order is issued therefore by the principal of an elementary or high school or by an official authorized to make purchases for an institution of higher learning.

The University of Alabama at Birmingham
Birmingham, AL 35294
Federal Taxpayer Identification No (TIN): 63-6005396

Signature of Authorized Person: Stephanie Mullins
Stephanie Mullins
Assistant Vice President for Financial Affairs/Controller

As an instrumentality of the State of Alabama, the University of Alabama at Birmingham is not required by the State to have a registration or permit number nor are they available to state agencies.
Alabama Department of Revenue
NOTICE

Tax Guidance for Entities Having a Statutory Exemption from the Payment of Sales, Use, and Lodgings Taxes

Legislative Act 2015-534 requires all persons or companies, including but not limited to those cited in Title 40, Chapter 9, other than governmental entities, which have a statutory exemption from the payment of Alabama sales, use or lodgings tax to annually obtain a certificate of exemption, Form STE-1, from the Department of Revenue, regardless of the type of transaction or whether the tangible personal property is subject to sales and use tax or whether the accommodations are subject to lodgings tax.

For purposes of this Act, the term “governmental entity” means the Federal Government, the State of Alabama, Alabama public schools, Alabama public universities, healthcare authorities, Alabama counties and municipalities, and public corporations incorporated under any of the provisions of Chapter 50 of Title 11, Chapter 50A of Title 11, Chapter 5 of Title 37, or Chapter 7 of Title 39.

Act 2015-534 was effective as of August 19, 2015, and becomes operative for all applicable exempt persons or companies on January 1, 2016. Those persons or companies subject to the provisions of this act may apply now for, and secure, a certificate of exemption so that their exemption is properly documented on January 1, 2016. On this date, vendors will be required to have the certificate on file in order to make tax-exempt sales or lodgings to companies or entities subject to the provisions of the Act.

Certificates of exemption shall be valid for one year from the date of issuance and shall be renewed annually each subsequent year before the end of the month in which the certificate expires. Any person or company who fails to obtain a certificate prior to January 1, 2016, or who fails to renew a certificate of exemption prior to its expiration will no longer be allowed to make tax exempt purchases or rent tax exempt accommodations.

All persons or companies required to obtain a certificate of exemption under the provisions of Act 2015-534 may be required to file an annual informational report with the Department in a manner prescribed by the Tax Exemption Advisory Council established by Executive Order 12, issued by the Governor on August 19, 2015.

An application for a certificate of exemption may be downloaded from our website at http://revenue.alabama.gov/salestax/stexa1.pdf or requested by contacting our office at (334) 242-1490. Completed applications may be faxed to our Exemption Unit at (334) 353-7867, mailed to the Alabama Department of Revenue, Sales and Use Tax Division, Exemption Unit, P. O. Box 327710, Montgomery, AL 36132-7710, or emailed to Sales and Use Tax Division Representative Traci Sherlock at the email address below.

For additional information concerning this guidance, taxpayers may contact Traci Sherlock at 334-353-9680 or by email at traci.sherlock@revenue.alabama.gov.