

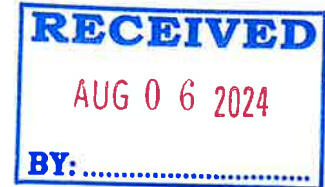


000000179 01 SP 0.69 14797 1 179

Date: July 30, 2024 Letter ID: L2134629920



NICK IVY MISSISSIPPI SOIL & WATER CONSERVATION COMMISSION 680 MONROE ST STE B JACKSON MS 39202-3470



Reference: Sales Tax Exemption Letter Ruling Number: 24-0339

This is in response to your letter dated July 29, 2024, requesting that the Mississippi Department of Revenue provide a ruling regarding whether the Mississippi Soil and Water Conservation Commission is exempt from Mississippi sales and use tax. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

The Mississippi Soil and Water Conservation Commission does qualify for sales tax exempt status pursuant to Miss. Code Ann. Section 27-65-105(a). This Section provides that sales of tangible personal property or services made to the United States Government, the State of Mississippi and its departments, institutions, counties and municipalities or departments or school districts of said counties and municipalities are exempt from sales tax. As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity. This exemption does not apply to sales of tangible personal property or services to employees of the exempt entity, even if the employee may be reimbursed for the expense by the exempt entity.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, even if the contractor may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply to Contractor's Tax levied by Miss. Code Ann. Section 27-65-21.

You may use a copy of this letter to substantiate the Mississippi Soil and Water Conservation Commission's exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Under Miss. Code Ann. Section 27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.

This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

00014797000179010200 - 001



If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year

Date: July 30, 2024
Letter ID: L2134629920

period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Jovonna Lacy
(601) 923-7037
Mississippi Department of Revenue

00014797000179020200 - 001



P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # mL0004 v. V10

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.