



****MISSISSIPPI** Resale and Tax Exempt Guidelines**

These guidelines are a brief overview of exemptions that pertain to stores in **MISSISSIPPI**. Please contact the Corporate Tax Department for more detailed information and assistance. Use your best judgment to expedite the sale, staying within these guidelines, providing the best customer service, while protecting the company's best interest.

PURCHASER IS:	EXEMPTION	EXPLANATION/INFORMATION NEEDED
RESALE: ***RETAILER Auto Dealerships, Auto Repair, Auto Body Shops, Tire Retailers, etc. <i>**Tires/Wheels must be sold in customer's normal course of business</i>	Y	MUST upload a copy of the customers Mississippi Sales Tax Permit <i>Upload into CertCapture to create the exemption certificate</i>
LOCAL AND STATE GOVERNMENT AGENCIES POLICE DEPT, FIRE DEPT, CITY PARKS, ETC.	Y	MUST obtain copy of customers state issued letter of exemption <i>Upload into CertCapture to create the exemption certificate</i> *MUST be purchased with government funds – NO cash or personal checks/credit cards allowed <i>For further information see MS – Exempt Entities</i>
FEDERAL GOVERNMENT AGENCY US Army, Navy, Air Force, Homeland Security, etc. <i>**See GSA Invoice Processing Document on KC</i>	Y	Official government vehicles only *MUST be purchased with government funds - NO cash or personal checks/credit cards allowed.
FOREIGN DIPLOMAT Agents/Consulates from foreign countries	Y	MUST obtain copy of the Diplomatic tax exemption card (front and back) <i>Upload into CertCapture to create the exemption certificate</i>
EXEMPT ORGANIZATIONS Churches are <u>NOT</u> exempt from Mississippi sales tax	Y	MUST upload copy of customers state issued letter of exemption <i>Upload into CertCapture to create the exemption certificate</i> <i>For further information see MS – Church Facts</i>
RESALE: OUT OF STATE	N	Customer MUST be registered reseller in the state of Mississippi
AGRICULTURAL Farm/Ranch	N	ALL agricultural purchases are TAXABLE
PUBLIC TRANSPORTATION COMMON CARRIER Transportation companies for hire	N	ALL purchases made by Common Carriers are TAXABLE