



## **\*\*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.

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