

TAXATION DIVISION  
P O BOX 358  
JEFFERSON CITY MO 65105-0358



*Missouri*  
DEPARTMENT OF REVENUE

Telephone: (573) 751-2836  
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NATIONAL ASSN OF STATE STUDENT GRANT &  
AID PROGRAM  
PO BOX 110505  
JUNEAU AK 99811

March 19, 2012

RE: SALES/USE TAX EXEMPTION APPLICATION

Dear Sir or Madam:

The Missouri Sales/Use Tax Exemption Letter has been issued for the rental of meeting rooms used during your conference/event. This certificate is not to be used for individual hotel room rentals or for individual meals.

If you require additional information or assistance, please contact the Taxation Division at Post Office Box 358, Jefferson City, Missouri 65105-0358 or by telephone at (573) 751-2836 during the hours of 8:00 a.m. to 5:00 p.m.

TAX RESOLUTION SECTION  
TAXATION DIVISION

LK:DU0893 21487456

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# State of Missouri

## LIMITED EXEMPTION FROM MISSOURI SALES AND USE TAX ON PURCHASES AND SALES (Charitable)

Issued to:

Missouri Tax I.D.: 21487456

NATIONAL ASSN OF STATE STUDENT GRANT & AID PROGRAM  
603 E 12THST 5TH FLOOR  
DES MOINES IA 50319

Effective Date: 03/19/2012

**Expiration Date: 03/19/2015**

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(19), RSMo. This letter is issued as documentation of the exempt status of your organization. The organization above must adhere to the requirements of this exempt status.

**As noted above, this is an expiring exemption subject to legislative changes and review by the Director of Revenue.** Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt charitable, religious and educational functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your organization only if your organization issues a project exemption certificate and the contractor makes purchases in compliance with the provisions of Section 144.062, RSMo.
- Sales by your organization are not subject to sales or use tax if conducted within your organization's exempt charitable, religious and educational functions and activities.
- Sales intended to raise funds, not related to the exempt function of your organization, may be exempt only if such sales are occasional or isolated sales.
- If your organization engages in a competitive commercial business that serves the general public, even if the profits are used for your exempt charitable, religious and educational functions, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Division, P.O. Box 358, Jefferson City, Missouri 65105-0358, Email [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov), or call 573-751-2836.

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