

220. Out of State Purchases

Out-of-State Purchases Shipped to Texas

Due to its sales tax exemption status, Baylor University is not required to pay sales and use tax when it buys, leases, or rents taxable items that are necessary to Baylor's exempt functions when purchased from vendors located in the State of Texas. Purchases made from out-of-state vendors but shipped to a University location in Texas are also exempt from Texas sales tax. The Texas Sales Tax Exempt Certificate form and details on how to complete and use a sales tax exemption certificate are available in section 210.1.

Out-of-State Purchases Used in Other States

Because Baylor has operations outside of the State of Texas, purchases made in other states or shipped to other states may be subject to sales tax in those states. Exemption from sales tax is determined on a state by state basis. Refer to Section 210 for requirements for claiming exemption from sales tax.

The University has established exemptions in a number of states, as noted in the table which follows. In states not listed, the University is required to pay sales tax on purchases.

The Business Services Office has primary responsibility for determination of taxability of purchases and should be consulted on any questionable or unclear payments.

State Sales Tax Exemptions

State	Notes
Connecticut	Must complete Cert-119 to claim exemption https://portal.ct.gov/-/media/DRS/Forms/1-2018/Certificates/CERT119pdf.pdf?la=en
Florida	State sales tax exemption certificate available
Idaho	State sales tax exempt; must file Form ST-101 to claim https://tax.idaho.gov/forms/EFO00149_12-04-2018.pdf
Illinois	State sales tax exemption certificate available
Indiana	Must complete Form ST 105 to claim exemption https://www.in.gov/dor/3504.htm
Kansas	State sales tax exemption certificate available
Kentucky	State sales tax exemption certificate available; must file Form 51A127 to claim https://revenue.ky.gov/Forms/51A1271209.pdf
Maine	State sales tax exemption certificate available
Massachusetts	State sales tax exemption certificate available
Michigan	Must complete Form 3372 to claim exemption https://www.michigan.gov/documents/taxes/3372_216612_7.pdf
Missouri	State sales tax exemption certificate available
New Jersey	State sales tax exemption certificate available
New York	State sales tax exemption #213838; must file Form ST-119.1 to claim https://www.upstate.edu/travel/pdf/nys_st-119-1.pdf
North Dakota	State sales tax exemption certificate available
Ohio	State sales tax exempt; must file Form STEC-U to claim https://www.tax.ohio.gov/portals/0/forms/fill-in/sales_and_use/exemption_certificates/ST_STEC_U_FI.pdf
Tennessee	State sales tax exemption certificate available
Utah	State sales tax exemption #N10979; must file Form TC-73 to claim https://tax.utah.gov/forms/current/tc-73.pdf
Wisconsin	State sales tax exempt as “Other Purchases Exempted by Law under Sec 77.54(9a)(f), Wis. Stats.”; must file Form S-211 https://www.revenue.wi.gov/DORForms/s-211f.pdf
Wyoming	State sales tax exemption using University EIN; must file multistate exemption form http://revenue.wyo.gov/F0003ExemptionCertificate5-11-2018.pdf?attredirects=0

Sales Tax Exemption Certificates referred to above are available here:

<https://baylor.box.com/s/ie6ezu3mj0vz13v2mxbe6p2aj2e4opfx>