

**3341-6-44 Tax Exemption Certificates.**

Applicability	All University units
Responsible Unit	The Vice President for Finance and Administration
Policy Administrator	The Office of the Controller

**(A) Policy Statement and Purpose**

Bowling Green State University purchases are exempt from sales tax based on the exemption found in section 5739.02(B)(1) of the Ohio Revised Code "Sales to the State or Any of the Its Political Subdivisions"

**(B) Policy**

The university is exempt from all Ohio sales taxes and many federal excise taxes. Tax exemption certificates will be furnished to a vendor requesting them. Please provide the vendor's name, address, fax number, and if possible, a contact person. If you are using a purchase order, the tax exemption statement and the federal tax ID number is printed at the bottom of the order.

Note: The Business Office is the only office authorized to furnish this certificate.

Registered Date: March 17, 2015