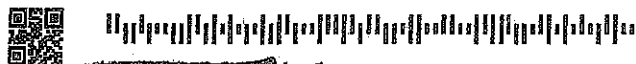




Date: March 24, 2015
Letter ID: L1359982720



YAZOO CITY MUNICIPAL SCHOOL DISTRICT
PO BOX 127
YAZOO CITY MS 39194-0127

Reference: Sales Tax exemption
Letter Ruling Number: 15-0089

This is in response to your letter dated March 18, 2015, requesting that the Mississippi Department of Revenue provide a ruling regarding whether the Yazoo City Municipal School District is exempt from Mississippi sales and use tax.

After a search of the applicable statutes, this is to confirm that the Yazoo City Municipal School District does qualify for sales tax exempt status pursuant to Miss. Code Ann. Section 27-65-105(a).

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity.

You may use a copy of this letter in order to substantiate the Yazoo City Municipal School District's exempt status. I trust that this is the information you were requesting.

Under Miss. Code Ann. Section 27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law.

This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year

period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Diamonde Wilkerson
(601) 923-7037
Mississippi Department of Revenue