



February 13, 2006

230 S. Phillips Ave., Ste 301
Sioux Falls, South Dakota 57104-6321
Phone: 605-367-5800
Fax: 605-367-5830

Tisha S Campbell
Iowa State University
2616 Administrative Services Building
Ames, IA 50011-3616

RE: Sales Tax Exemption

Dear Tisha S. Campbell:

This letter is in response to the letter received from you dated January 26, 2006. You stated you received a letter in 1997 stating that Iowa State University is exempt from sales tax in South Dakota. You requested confirmation that the exemption is still in effect.

South Dakota still allows schools from other states to purchase tax exempt if that state offers a reciprocal exemption to South Dakota schools. Since Iowa provides reciprocity for all purchases except hotels and motels, South Dakota grants exemption to all your purchases except the motels and hotels.

Proper proof of funds or exemption certificates must be provided to verify the payment was made with school funds. Any purchases made by the individual members of your organization are required to pay sales tax,

Feel free to contact the Department of Revenue if you have further questions.

Sincerely,

A handwritten signature in cursive script that reads "Harlene Drew".

Harlene Drew
Sr. Revenue Agent

11814