



**BUSINESS AND  
FINANCIAL SERVICES  
COLORADO STATE UNIVERSITY**

From: Tax Accounting Office  
To: CSU Faculty and Staff  
Subject: Instructions – Missouri Certificate of Exemption

Dear CSU Faculty and Staff,

Colorado State University is exempt from Missouri sales tax on purchases made for official university business using university funds. To utilize this exemption:

**Present the Missouri Sales and Use Tax Exemption Certificate**

- Provide a copy of CSU's **Missouri Sales and Use Tax Exemption Certificate** (attached) to the vendor at the time of purchase.
- Ensure purchases are made using university funds (e.g., procurement card or purchase order).

**Important Notes**

- Vendors may request additional documentation to verify CSU's tax-exempt eligibility.
- Some vendors may choose not to honor the exemption. If refused, consider selecting another supplier.
- Please review the attached **Missouri Sales and Use Tax Exemption Certificate** for further guidance on exemption scope and restrictions.

For further assistance, contact the Tax Accounting Office at **BFS\_Tax\_Accounting@Mail.ColoState.EDU**.

Sincerely,

Colorado State University  
Business & Financial Services  
Tax Accounting Office

# State of Missouri

## Limited Exemption from Missouri State Sales and Use Tax on Purchases (Higher Education)

Issued To:

MISSOURI ID: 14991101

COLORADO STATE UNIVERSITY  
555 S HOWES ST CAMPUS DELIVERY 6003      Effective Date: 08/19/2019  
FORT COLLINS, CO 80523-0001

Your application for sales and use tax exempt status has been approved under Section 144.030.2(21), RSMo. This letter is issued as documentation of your organization's exempt status. Your organization must adhere to all requirements of your exempt status.

This is a continuing 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 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 subject to all applicable state and local sales taxes.
- If your organization engages in the business of selling tangible personal property or taxable services at retail, you must obtain a Missouri Retail Sales Tax License and collect and remit state and local sales taxes.
- Any alteration to this exemption letter renders it invalid.

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

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