Dr. Walter E. Massey  
President  
MOREHOUSE COLLEGE  
ATLANTA GEORGIA 30314

Dear Dr. Massey:

MOREHOUSE COLLEGE is hereby authorized to purchase tangible personal property and services to be used exclusively for educational purposes without payment of Georgia Sales and Use Taxes.

This authorization is valid only for purchasing tangible personal property and services as provided in the Official Code of Georgia Annotated § 48-8-3(9). The authorization is not valid for purchases of gasoline and other motor fuels for on-highway use.

The immunity granted does not extend to collection of the Sales Tax where sales of tangible personal property are made or, where admission charges are collected for athletic events or other activities.

One photographic copy of this "Letter of Authorization" must be furnished to each supplier of exempt property in order to relieve them from collection of the tax.

This Certificate of Exemption does not require a sales tax registration number.

Sincerely,

Phillip M. Embry  
Acting Director

PME/JCG/bt