



TAXATION and FINANCE

OTPA Sales Tax Exempt Organizations Unit
Building 8 Room 425
W.A. Harriman Campus
Albany, NY 12227

January 21, 2005

Union Vale Fire District
P.O.Box 21
Verbank, NY 12585

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, Union Vale Fire District, from the payment of New York State sales and use taxes on their purchases. In order to make tax exempt purchases, a New York State governmental entity must present vendors with the entity's official purchase order or other documentation (e.g., payment voucher, contract of sale, Form AC 946, *Tax Exemption Certificate*, Form ST-129, *Exemption Certificate - Tax on occupancy of hotel rooms*, etc.) which indicates that the purchaser is a New York State governmental entity.

Tax exemption numbers and Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, are not issued to New York State governmental entities. If a vendor requests a tax exemption number or Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, from you, the Union Vale Fire District may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the Union Vale Fire District is the purchaser, is the only documentation the vendor needs in order to not collect sales tax.

If I may be of further assistance, please do not hesitate to contact me.

Very truly yours,

Sales Tax Exempt Organizations Unit
(518) 457-2782