ECU Sales Tax Exemption

As a State Agency, East Carolina University (ECU) has been granted an exemption from sales tax under North Carolina General Statute (NCGS) 105-164.29A. This exemption is most often utilized by providing vendors with a completed Form E-595E, Streamlined Sales Tax Agreement Certificate of Exemption, when purchasing tangible personal property.

Per NCGS 105-164.13(52), in order for a purchase to be exempt, the following conditions must be met:

1. The items are purchased by a State agency for its own use and in accordance with NCGS 105-164.29A.
2. The items are purchased pursuant to a valid purchase order issued by a State agency that contains the exemption number of the agency and a description of the property purchased, or the items purchased are paid for with a State-issued check, electronic deposit, credit card, procurement card, or credit account of the State agency.
3. For all purchases other than an agency-issued purchase order, the agency must provide to or have on file with the retailer the agency’s exemption number.

Per the NCDOR, the exemption cannot be used for any of the following purchases:

1. A real property contractor to purchase items for use to fulfill real property contracts entered into with a State agency.
2. An employee of a State agency to purchase food, lodging, or other taxable items paid by the employee from their own funds and reimbursed by the agency.
3. A person other than the State agency to which an exemption number is issued.
4. A person who enters into a contract or agreement with a State agency, to purchase tangible personal property, digital property, or taxable services for use by the person to fulfill a contract or agreement entered into with a State agency.

The exemption applies only to North Carolina sales tax. East Carolina University is not exempt from any of the following taxes and charges:

1. Prepared food and beverage taxes levied and administered by various local governments in the State.
2. Occupancy taxes levied and administered by various local governments and special districts in the State.
3. Highway use taxes paid on the purchase, lease, or rental of motor vehicles.
4. State sales taxes levied on electricity, telecommunications services, or ancillary services (except for sales to the NC Department of Transportation).
5. Scrap tire disposal tax levied on new tires.
6. White goods disposal tax levied on new white goods.
7. Dry-cleaning solvent tax levied on dry-cleaning solvent purchased by a dry-cleaning facility.
8. Solid waste disposal tax levied on the disposal of municipal solid waste and construction debris.
9. 911 service charge levied on the sale of prepaid wireless telecommunications service.

Please note that the information above is applicable only to transactions for ECU, within the State of North Carolina. If you are making a purchase via any of ECU’s related foundations, standard sales tax rates will apply at the time of purchase and a refund request will be processed by the foundation at a later time. Similarly, sales tax regulations vary significantly by state. Please contact Steve Strickland at stricklands@ecu.edu for additional guidance on other states.

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