



THE UNIVERSITY OF TEXAS AT DALLAS  
PROCUREMENT MANAGEMENT

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**SALES TAX EXEMPTION CERTIFICATE**



The University of Texas at Dallas "UTD" is part of The University of Texas System established by Article VII, Section 10 of the Texas Constitution and is an institution of higher education as defined in chapter 61 of the Texas Education Code. <http://tlo2.tlc.state.tx.us/txconst/sections/cn000700-001000.html> Pursuant to Texas Tax Code § 151.309, as a state agency, UTD is exempt from the sales tax. In addition, as set forth in Comptroller Rule 3.322, UTD is not required to request and prove its exempt status. Texas Tax Code Section 151.309 and Comptroller Rule 3.322 are reproduced below for your information. You can access the Comptroller's website at <http://www.cpa.state.tx.us/m23taxes.html>

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<http://tlo2.tlc.state.tx.us/statutes/tx.toc.htm> Texas Tax Code Section 151.309

§ 151.309. GOVERNMENTAL ENTITIES. A taxable item sold, leased, or rented to, or stored, used, or consumed by, any of the following governmental entities is exempted from the taxes imposed by this chapter:

- (1) the United States;
- (2) an unincorporated instrumentality of the United States;
- (3) a corporation that is an agency or instrumentality of the United States and is wholly owned by the United States or by another corporation wholly owned by the United States;
- (4) **this state**;
- (5) a county, city, special district, or other political subdivision of this state; or
- (6) a state, or a governmental unit of a state that borders this state, but only to the extent that the other state or governmental unit exempts or does not impose a tax on similar sales of items to this state or a political subdivision of this state.

Acts 1981, 67th Leg., p. 1560, ch. 389, § 1, eff. Jan. 1, 1982.  
Amended by Acts 1993, 73rd Leg., ch. 719, § 1, eff. July 1, 1993.

<http://www.sos.state.tx.us/tac/index.html> Texas Administrative Code

TITLE 34 PUBLIC FINANCE  
PART 1 COMPTROLLER OF PUBLIC ACCOUNTS  
CHAPTER 3 TAX ADMINISTRATION  
SUBCHAPTER O STATE SALES AND USE TAX  
RULE §3.322 Exempt Organizations

(c) **Entities always exempt.** The following entities and organizations are exempt under the law and are not required to request and prove exempt status except to send information as requested by the comptroller to verify its exempt status under this subsection:

- (4) the **State of Texas, its unincorporated agencies** and instrumentalities;
- (5) any county, city, special district or other political subdivision of the State of Texas, and any college or university created or authorized by the State of Texas;

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