



STATE OF MISSISSIPPI

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Date: January 28, 2020  
Letter ID: L0539458880

SOUTHERN METHODIST UNIVERSITY  
ATTN: ERNIE BARRY  
PO BOX 750261  
DALLAS TX 75275-0261

Reference: Sales Tax exemption  
Letter Ruling Number: 20-0032

This is in response to your letter dated January 23, 2020, requesting that the Mississippi Department of Revenue provide a ruling regarding whether Southern Methodist University is exempt from Mississippi sales tax. Your request has been processed and the letter ruling number listed above. Please use this number in any further correspondence with the DOR.

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from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Jeffrey Dotson  
(601) 923-7037  
Mississippi Department of Revenue

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**P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714**

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