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**LETTER OF AUTHORIZATION  
PRIVATE COLLEGE OR UNIVERSITY WHOSE ACADEMIC CREDITS ARE ACCEPTED AS  
EQUIVALENTS BY THE UNIVERSITY SYSTEM OF GEORGIA AND ITS EDUCATIONAL UNITS**

**LIFE UNIVERSITY**

Pursuant to O.C.G.A. § 48-8-3(9) the above referenced institution is hereby authorized to purchase tangible personal property and services to be used exclusively for educational purposes without the payment of Georgia sales and use tax.

This Letter of Authorization:

- does not expire and will remain valid until the qualifying entity to whom it is issued no longer meets the requirements of the exemption,
- does not require a Georgia sales and use tax registration number for valid use, and
- is not transferable to a contractor or any other third party.

One copy of this document must be furnished to each dealer of tangible personal property and services purchased without payment of Georgia sales tax. Every dealer is required to keep and preserve for a period of three (3) years following each transaction adequate and complete records as are necessary to determine the amount of tax for which the dealer may be liable. These records must be made available for inspection and examination at all reasonable hours of the business day by the Department. O.C.G.A. § 48-8-52; Ga. Comp. R. & Regs. r. 560-12-1-.23.

Dealer must maintain proof of direct payment from the qualifying entity for any sales made tax free pursuant to this document. Direct payment is:

- a check drawn on a bank account owned by the qualifying entity,
- a credit card issued to and billed to the qualifying entity, or
- a money wire received directly from a bank account owned by the qualifying entity.

Purchases paid for by personal check, personal credit card, or cash do not qualify for exemption regardless of whether the purchaser will be reimbursed by the exempt entity. If it is determined that any purchases made with this Letter of Authorization do not qualify for exemption, the above referenced institution will be liable for the tax, plus any applicable interest and penalty.

Questions related to the use of this Letter of Authorization may be directed to (404) 417-6649 or [tax.policy@dor.ga.gov](mailto:tax.policy@dor.ga.gov).

Gabrielle Arthur  
Legal Analyst Specialist III

# GEORGIA SALES AND USE TAX EXEMPTIONS

O.C.G.A. § 48-8-3

September 24, 2021

EXEMPTION	EXEMPTION DOCUMENTATION
(7.1) Sales of tangible personal property and services to a nonprofit organization whose primary function is to provide services to intellectually disabled persons when the organization is tax exempt under the Internal Revenue Code and obtains an exemption determination letter from the Commissioner. Application process is through letter application.	Letter of Authorization
(7.2) Sales of tangible personal property and services to any chapter of the Georgia State Society of the Daughters of the American Revolution that is tax exempt under section 501(c)(3) of the Internal Revenue Code and obtains an exemption determination letter from the Commissioner. Application process is through letter application.	Letter of Authorization
(7.3) Sales of tangible property and services to a nonprofit volunteer health clinic primarily treating patients with incomes below 200% of the poverty level and which property and services are used exclusively in performing a general treatment function when such clinic is a tax exempt entity under the Internal Revenue Code and obtains an exemption determination letter from the Commissioner. Annual application required. Application must be filed electronically through the Georgia Tax Center.	Letter of Authorization
(8) Sales of tangible personal property and services to the University System of Georgia and its educational units.	ST-5
(9) Sales of tangible personal property and services to be used exclusively for educational purposes by private colleges and universities in Georgia whose academic credits are accepted as equivalents by the University System of Georgia and its educational units. Application process is through letter application.	Letter of Authorization
(10) Sales of tangible personal property and services to be used exclusively for educational purposes by those bona fide private elementary and secondary schools which have been approved by the Commissioner as organizations eligible to receive tax deductible contributions if application for exemption is made to the Department and proof of the exemption is established. Application process is through letter application.	Letter of Authorization
(11) Sales of tangible personal property and services to any educational or cultural institute that is tax exempt under section 501(c)(3) of the Internal Revenue Code; provides at least 50% of its programs through universities and other institutions of higher learning in Georgia; operates with foreign government funds; and is an instrumentality, agency, department or branch of a foreign government operating in Georgia. Application process is through letter application.	Letter of Authorization
(12) Food and food ingredients and prepared food sold and served to pupils and employees of public schools as part of a school lunch program.	None
(13) Sales of prepared food and food and food ingredients consumed by pupils and employees of bona fide private elementary and secondary schools which have been approved by the Commissioner as organizations eligible to receive tax deductible contributions when application for exemption is made to the Department and proof of the exemption is established.	Letter of Authorization