



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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JOE LOMBARDO  
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*Executive Director*

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May 20, 2024

**ACCOUNT NO: RCE 000-441**

**THIS LETTER HAS NO EXPIRATION DATE**

NEVADA SYSTEM OF HIGHER EDUCATION  
2601 ENTERPRISE ROAD  
RENO, NV 89557-0242

Re:

College of Southern Nevada  
Desert Research Institute  
Great Basin College  
Nevada State University  
Truckee Meadows Community College

NSHE, Business Center North  
NSHE, Business Center South  
University of Nevada, Las Vegas  
University of Nevada, Reno  
Western Nevada College

Pursuant to NRS 372.325 and related statutes, **NEVADA SYSTEM OF HIGHER EDUCATION** has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by **NEVADA SYSTEM OF HIGHER EDUCATION** are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to **NEVADA SYSTEM OF HIGHER EDUCATION** are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor must have a copy of this letter to document the transaction was tax exempt.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

This exemption applies only to the above-named organization and is not intended to individuals, or contractors or lessors to or for such organizations.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

Sincerely,

A handwritten signature in blue ink that reads "Charlene Bernardo".

Charlene Bernardo  
Tax Program Supervisor II