July 8, 2019

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

Re: Community College of Southern Nevada
   Desert Research Institute
   Great Basin College
   Nevada State College
   Truckee Meadows Community College
   NSHE, Business Center North
   NSHE, Business Center South
   University of Nevada, Las Vegas
   University of Nevada, Reno
   Western Nevada Community 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 may use a copy of this letter to document the transaction as tax exempt. However, documentation adequate to prove the purchase was made by a governmental entity is acceptable.

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

Charlene Bernardo
Tax Program Supervisor II