October 16, 2007

COLLEGE OF SOUTHERN NEVADA
3200 EAST CHEYENNE AVENUE - J1C
NORTH LAS VEGAS NV 89030

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

Vendors selling tangible personal property to COLLEGE OF SOUTHERN NEVADA 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,

Dino DiCianno
Executive Director