



<b>Institutional Handbook of Operating Procedures</b> <b>Policy 4.4.20</b>	
Section: Fiscal Policies	Responsible Vice President: Executive Vice President of Business and Finance
Subject 4.4: Accounting, General	Responsible Entity: Finance

**I. Title**

*Use of State Sales Tax Exemption Form*

**II. Policy**

As an agency of the State of Texas, UTMB is exempt from payment of the Limited Sales and Use of Tax under the [Texas Tax Code, Section 151.309](#) for the purchase of tangible personal property on behalf of the University.

All UTMB employees may obtain a sales tax exemption form from the following locations:

- [The Cash Receipting Office](#), or
- The Logistics – Supplier Management team via email request at [supplier.mgmt@utmb.edu](mailto:supplier.mgmt@utmb.edu)

Please note: Employees must provide a statement identifying the purpose and justification for the tax exemption form’s use along with their supervisor’s signature.

Employees should use the tax exempt form for hotel accommodations within Texas associated with UTMB related business. See [IHOP, 4.3.1 Travel Policy](#).

**III. Relevant Federal and State Statutes**

[Texas Tax Code Section 156.102\(b\)\(2\)](#)

**IV. Dates Approved or Amended**

<i>Originated:</i> 04/01/1990	
<i>Reviewed with Changes</i>	<i>Reviewed without Changes</i>
12/06/2012	07/12/2016

**V. Contact Information**

Accounting  
(409) 747-7205