

79-3692. Exempt organization identification numbers; requirements and procedures. On and after January 1, 2005, any entity or organization claiming an exemption from sales tax on its purchases of tangible personal property or services based on the status of the entity or organization, under a specific exemption provided by law, shall prior to claiming any such exemption, apply to and obtain from the secretary of revenue an exempt organization identification number. The secretary shall prescribe the application form for such number, and such entity or organization shall provide with the application information sufficient to establish that such entity or organization qualifies for the sales tax exemption. Such entity shall enter the issued identification number on any exemption certificate presented to any retailer when claiming the sales tax exemption on any purchases.

History: L. 2004, ch. 173, § 21; L. 2006, ch. 202, § 3; July 1.