



**DEPARTMENT OF REVENUE**  
**COMPLIANCE DIVISION**  
**INDIANA GOVERNMENT CENTER NORTH**  
**ROOM N203**  
**100 N. SENATE AVE.**

March 13, 2006

**Ms. Tisha S. Campbell**  
**Iowa State Purchasing Department**  
**Iowa State University**  
**3616 Administrative Services Building**  
**Ames, IA 50011-3616**

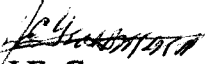
**Subject: Sales Tax Exemption**

In response to your letter of January 26, 2006, the Indiana Department of Revenue will grant an exemption on an as needed basis for the purchase or lease of items in Indiana, excluding meals and motel rooms.

Iowa State University is exempt on the purchase or lease of conference and meeting rooms, along with audio-visual equipment. To obtain a sales/use tax exemption in Indiana, Iowa State needs to furnish the Department with a copy of its letter granting federal exemption and the Department will furnish the University with a letter granting sales/use tax exemption for the period(s) of time requested.

Thank you for your letter.

Sincerely,

  
**J.E. Grossman**  
**Deputy Administrator – Compliance Division**  
**Ph: (317) 233-3351**