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## **Sales Tax Exemption Reminders**

### **New York State Tax Law**

Sections 1116(a)(1) and (2) of New York State Tax Law provide that “New York governmental entities” are exempt from paying sales tax on their purchases and uses, and are granted sales tax exemption without being required to establish their exempt status with the Tax Department. New York governmental entities include political subdivisions. Political subdivisions include school districts.

### **Claiming the Exemption for General Sales Tax**

To claim the exemption for purchases made during the performance of official DOE duties, please present the vendor with a properly completed [AC 946 Tax Exemption Certificate](#). Please note that this form may *not* be used to purchase food or drink for personal consumption.

**The New York State Form ST-119.1 previously used should NOT be used!**

### **Claiming the Exemption for Fuel Taxes**

Also, if you purchase fuel while on DOE business and you pay sales tax, fuel excise tax, and/or petroleum business tax on the purchase, you may claim a refund of the taxes paid by filing [Form FT-504, “Claim for Refund of Taxes Paid on Fuel by a Governmental Entity.”](#)

### **Additional Documentation**

If vendors ask you to confirm that the DOE is sales tax exempt, please contact the New York State Department of Taxation and Finance at the Sales Tax information Center, at (518) 485-2889, to request a letter identifying your school as a New York governmental entity that is tax exempt.

### **Questions – Please contact**

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