



# MADISON COUNTY BOARD OF SUPERVISORS

125 West North Street • Post Office Box 608  
Canton, Mississippi 39046  
601-855-5500 • Facsimile 601-855-5759  
[www.madison-co.com](http://www.madison-co.com)

February 18, 2020

Mr. Herb Frierson, Commissioner  
MS Department of Revenue  
PO Box 1033  
Jackson, MS 39215

Commissioner Frierson:

Madison County Board of Supervisors was issued LR.13.079 to document our status as being exempt from Mississippi Sales Tax on April 23, 2013. This letter expires at seven (7) years from issuance.

Madison County Board of Supervisors (a county of the State of Mississippi), asks that you review and continue your previous declaration by renewing the documentation of its Sales Tax Exempt status.

Thank you for your attention and consideration. Should you have any questions, please direct them to Shelton Vance at 601-855-5502.

Sincerely,

Gerald Steen, District 3  
Board President



— DEPARTMENT OF —  
**REVENUE**  
STATE OF MISSISSIPPI

SALES AND USE TAX BUREAU

April 23, 2013

Madison County Board of Supervisors  
Post Office Box 608  
Canton, Mississippi 39046

Reference: Sales Tax Exemption  
File No: LR.13.079

Dear Sir or Madame:

This is in response to your letter of March 27, 2013, in which you asked that we provide you with a statement verifying the Madison County Board of Supervisors' exemption from sales and use tax. Your request has been assigned the file number listed above. Please use this number in any further correspondence with the Mississippi Department of Revenue concerning this request.

After a search of the applicable statutes, this is to confirm that the Madison County Board of Supervisors does qualify for sales tax exempt status pursuant to Miss. Code Ann. §27-65-105(a). This Section provides that sales of tangible personal property or services made to the United States Government, the State of Mississippi and its' departments, institutions, counties and municipalities or departments or school districts of said counties and municipalities are exempt from sales taxes. **As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity.**

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply to Contractors Tax levied by Miss. Code Ann. §27-65-21.

You may use a copy of this letter in order to substantiate the Madison County Board of Supervisors' exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Under Miss. Code Ann. §27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.

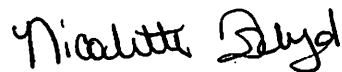
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This letter ruling is based on the specific facts and circumstances that you communicated to the Mississippi Department of Revenue. This ruling is not binding on the Department of Revenue if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates that the ruling is no longer correct or the Department of Revenue retracts the ruling. The Department of Revenue does reserve the right to retract this ruling if it later determines on its own review that the ruling is wrong. Such a retraction would be in writing and the effect of the retraction would be prospective from the date of the retraction letter.

Sincerely,



Nicolette Floyd, Auditor  
Mississippi Department of Revenue  
Sales and Use Tax Bureau