



State of Georgia

Bart L. Graham  
Commissioner

**Department of Revenue**  
Administrative Division – Tax Law & Policy  
Suite 15311  
1800 Century Blvd.  
Atlanta, Georgia 30345-3205  
(404) 417-6649

Frank M. O'Connell  
Director

December 1, 2008

Agnes Scott College  
141 East College Avenue  
Decatur, GA 30030-3797

**LETTER OF AUTHORIZATION**  
*Agnes Scott College*

Dear Sir/Madam:

*Agnes Scott College* at the above location is hereby authorized to purchase tangible personal property and services to be used exclusively for educational purposes without payment of Georgia sales and use tax.

This authorization is valid only for purchase of tangible personal property and services as provided in the Official Code of Georgia Annotated § 48-8-3(9). The authorization is not valid for purchases of building materials or gasoline used for any purpose and other motor fuels for on-highway use.

This exemption does not extend to the College's responsibility to collect sales tax on sales of tangible personal property, or admission charges for athletic events or other activities.

One copy of this Letter of Authorization must be furnished to each supplier of exempt tangible personal property or services in order to relieve the dealer from the collection of Georgia sales and use tax. Payment must be tendered with an official check bearing the school's name.

This Letter of Authorization does not require a sales tax registration number.

Should you or any of your suppliers have a question concerning this Letter of Authorization, please feel free to contact me at (404) 417-6656.

Sincerely,



Andrea Shepard  
Exemptions Analyst

AS:mr