



## Department of Taxation and Finance

11/30/2020

Town of Clayton Fire District  
PO Box 237,  
Clayton, NY 13624

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, Town of Clayton Fire District, from the payment of New York State and local sales and use taxes on their purchases. To make tax exempt purchases, a New York State governmental entity must present vendors with the entity's official purchase order or other documentation (e.g., payment voucher, contract of sale, Form AC 946, *Tax Exemption Certificate*, Form ST-129, *Exemption Certificate - Tax on occupancy of hotel rooms*, etc.) which indicates that the purchaser is a New York State governmental entity.

**Tax exemption numbers and Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, are not issued to New York State governmental entities.** If a vendor requests a tax exemption number or Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, from you, the Town of Clayton Fire District may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that Town of Clayton Fire District is the purchaser, and this letter are the only documentation the vendor needs to not collect sales tax.

For additional information, please refer to Publication 843, *A Guide to Sales Tax in New York State for Exempt Organizations*, which is available on the New York State Tax Department website at [www.tax.ny.gov](http://www.tax.ny.gov).

New York State Department of Taxation and Finance  
OTPA-Taxpayer Guidance Division  
Sales Tax Exempt Organizations Unit