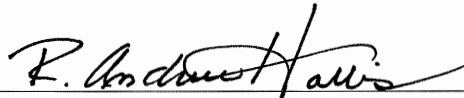


ALABAMA SALES - USE TAXES
EXEMPTION CERTIFICATE

The undersigned hereby certifies that the organization named below is one described in Alabama Department of Revenue Sales and Use Tax Rules, 810-6-3.47.04. Tangible personal property is exempted from sales and use taxes when purchased for the sole use and benefit of, and for use under control of a state, county, or city school from any funds under the control of such school where a purchase order is issued therefore by the principal of an elementary or high school or by an official authorized to make purchases for an institution of higher learning.

The University of Alabama at Birmingham
Birmingham, AL 35294
Federal Taxpayer Identification No (TIN): 63-6005396

Signature of Authorized Person:



R. Andrew Hollis
Interim CFO & Associate Vice President

As an instrumentality of the State of Alabama, the University of Alabama at Birmingham is not required by the State to have a registration or permit number nor are they available to state agencies.



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

Alabama Department of Revenue NOTICE

To all persons, firms and corporations making retail sales of tangible personal property or furnishing lodgings accommodations to tax-exempt entities in Alabama:

The Legislature has passed and the Governor has signed Legislative Act 2015-534 requiring all persons or companies, **other than governmental entities**, having a statutory exemption from the payment of Alabama sales, use or lodgings tax to annually obtain a certificate of exemption, Form STE-1, from the Department of Revenue. A certificate of exemption **must** be presented to the seller for the sale to be exempt from tax.

For purposes of this Act, the term “governmental entity” means the Federal Government, the State of Alabama, Alabama public schools, **Alabama public universities**, healthcare authorities, Alabama counties and municipalities, and public corporations incorporated under any of the provisions of Chapter 50 of Title 11, Chapter 50A of Title 11, Chapter 5 of Title 37, or Chapter 7 of Title 39. **These entities are not required to obtain a certificate of exemption** but may do so for ease of tax-free purchasing.

Act 2015-534 was effective as of August 19, 2015, and becomes operative for all applicable exempt persons or companies on January 1, 2016. On this date, vendors will be required to have the certificate on file in order to make tax-exempt sales or lodgings to companies or entities subject to the provisions of the Act.

Certificates of exemption shall be valid for one year from the date of issuance and shall be renewed annually each subsequent year before the end of the month in which the certificate expires. Any person or company who fails to obtain a certificate prior to January 1, 2016, or who fails to renew a certificate of exemption prior to its expiration will no longer be allowed to make tax exempt purchases or rent tax exempt accommodations until such time as a certificate of exemption is obtained or renewed.

Sales of tangible personal property to any person, firm, or corporation not required to have a sales tax license are subject to sales or use tax until the contrary is established. **The burden of proof that a sale is exempt is upon the person making the sale unless the seller takes from the purchaser a properly executed Form STE-1. Any such sale for which an exemption has been claimed but which is not supported by a Form STE-1 may be deemed a sale at retail by the Department and the seller held liable for the tax thereon.** Further, In accordance with Code of Alabama 1975, Section 40-23-120, and Sales and Use Tax Rule 810-6-1-.184, Seller Sells Tax Free at the Seller’s Risk, sellers are liable for sales or use tax on any sales for which the seller fails to collect the appropriate sales or use tax due. However, a seller, who acts in good faith and reasonably believes a tax exempt purchase is legal, is not liable for sales or use tax later determined to be due on a sale for which the purchaser provides the seller with a State Sales and Use Tax Certificate of Exemption (Form STE-1).