

1. STATE SALES TAX EXEMPTIONS (Clause G-12.1) (August 2023)

1. MISSOURI -- TAX EXEMPTION FOR SUPPLIES, SERVICES, AND CONSTRUCTION

The Buyer shall provide Seller documentation satisfactory to the State of Missouri to exempt this purchase order/contract from the collection of such taxes as follows:

Taxable Services and Supplies. If this purchase order/contract is for the purchase of taxable services performed in Missouri or tangible personal property delivered to Missouri, and not related to a construction project, the Buyer shall furnish the Seller a Missouri Form MO-149 Sales and Use Tax Exemption Certificate exempting this transaction from the collection of Missouri state and local sales tax.

Construction. If this purchase order/contract is for construction, the Buyer will issue the Seller a Missouri Form 5060 Project Exemption Certificate as provided under Section 144.062 RSMo. This exempts the purchase of tangible personal property to be incorporated or consumed in the construction project of an exempt entity.

The Seller states that the price of this purchase order/contract includes no amount for Missouri state and local sales or use taxes.

The Buyer's tax identification number for Missouri is #1754826-8.

2. NEW MEXICO -- TAX EXEMPTION FOR SUPPLIES ONLY

The Buyer shall provide Seller documentation satisfactory to the State of New Mexico to exempt this purchase order/contract from the collection of such taxes as follows:

1) If this purchase order/contract is for the purchase of materials, equipment, supplies or office furniture, the Buyer has been granted a Type 15 Non-Taxable Transaction Certificate from the State of New Mexico which exempts the purchase of tangible personal property. The Buyer's business tax ID is 02-457266-00-7. Buyer agrees to provide a Type 15 certificate to Seller exempting Seller from the collection of the tax.

2) If this purchase order/contract is for the purchase of services, utilities, construction (including ingredient construction materials/components) or is a lease, then the transaction is subject to New Mexico State Gross Receipts Tax. The Seller shall identify and itemize such taxes as separate items on the Seller's invoice.

3. ALL STATES -- TAX EXEMPTIONS FOR SUPPLIES, SERVICES, AND CONSTRUCTION

If the purchase is listed as "Taxable" in the below table, then the Buyer shall pay for the tax. No exemption is available, so the Buyer may use on-contract funds to pay the tax. FAR 31.205-41(a)(1).

If the purchase is listed as exempt from state tax in the below table, then the Buyer shall provide Seller with documentation satisfactory to the applicable state to exempt the purchase order/contract from the collection of such taxes as follows:

Item Delivered To or Service Rendered In or Construction Site Located In	Tangible Personal Property	Services	Construction
AK	No state sales tax		*
AL	Exempt	Exempt	*
AR	Taxable	Exempt	*
AZ	Exempt	Exempt	*
CA	Exempt	Exempt	*
CO	Taxable	Exempt	*

CT	Taxable	Exempt	*
DC	Exempt	Exempt	*
DE	No state sales tax		*
FL	Taxable	Exempt	*
GA	Exempt	Exempt	*
HI	Taxable	Taxable	*
IA	Exempt	Exempt	*
ID	Taxable	Exempt	*
IL	Exempt	Exempt	*
IN	Exempt	Exempt	*
KS	Taxable	Exempt	*
KY	Exempt	Exempt	*
LA	Taxable	Exempt	*
MA	Exempt	Exempt	*
MD	Exempt	Exempt	*
ME	Taxable	Exempt	*
MI	Taxable	Exempt	*
MN	Exempt	Exempt	*
MO	Exempt	Exempt	Exempt
MS	Exempt	Exempt	*
MT	No state sales tax		*
NC	Exempt	Exempt	*
ND	Taxable	Exempt	*
NE	Exempt	Exempt	*
NH	No state sales tax		*
NJ	Taxable	Exempt	*
NM	Exempt	Taxable	Taxable
NV	Exempt	Exempt	*
NY	Exempt	Exempt	*
OH	Exempt	Exempt	*
OK	Exempt	Exempt	*
OR	No state sales tax		*
PA	Exempt	Exempt	*
RI	Taxable	Exempt	*
SC	Exempt	Exempt	*
SD	Exempt	Taxable	*
TN	Exempt	Exempt	*
TX	Exempt	Exempt	*
UT	Exempt	Exempt	*
VA	Taxable	Exempt	*
VT	Exempt	Exempt	*
WA	Taxable	Exempt	*
WI	Taxable	Exempt	*
WV	Taxable	Taxable	*
WY	Taxable	Exempt	*

*** Taxation of Construction outside of Missouri and New Mexico will be handled on a case-by-case basis based on the project scope and state law.**