

**2010 Nevada Code**  
**TITLE 32 REVENUE AND TAXATION**  
**Chapter 372 Sales and Use Taxes**  
**NRS 372.3261 Requirements for organization  
created for religious, charitable or  
educational purposes.**

NRS 372.3261 Requirements for organization created for religious, charitable or educational purposes.

1. For the purposes of NRS 372.326, an organization is created for religious, charitable or educational purposes if it complies with the provisions of this section.
2. An organization is created for religious purposes if:
  - (a) It complies with the requirements set forth in subsection 5; and
  - (b) The sole or primary purpose of the organization is the operation of a church, synagogue or other place of religious worship at which nonprofit religious services and activities are regularly conducted. Such an organization includes, without limitation, an integrated auxiliary or affiliate of the organization, men's, women's or youth groups established by the organization, a school or mission society operated by the organization, an organization of local units of a church and a convention or association of churches.
3. An organization is created for charitable purposes if:
  - (a) It complies with the requirements set forth in subsection 5;
  - (b) The sole or primary purpose of the organization is to:
    - (1) Advance a public purpose, donate or render gratuitously or at a reduced rate a substantial portion of its services to the persons who are the subjects of its charitable services, and benefit a substantial and indefinite class of persons who are the legitimate subjects of charity;
    - (2) Provide services that are otherwise required to be provided by a local government, this State or the Federal Government; or
    - (3) Operate a hospital or medical facility licensed pursuant to chapter 449 or 450 of NRS; and
  - (c) The organization is operating in this State.

## Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

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(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

This sale is exempt under Ohio law, pursuant to Ohio Revised Code Section 5739.02(B)(1), as a sale to the State of Ohio or any of its political subdivisions. Purchases of the Telecommunication Services are exempt as defined by Ohio **Revised Code Section 5739.01(B)(3)(F) and 5739.01(AA)**.

This certificate shall continue in force until revoked. It shall be considered a part of each order given the above-named vendor unless otherwise specified.

***Purchaser must state a valid reason for claiming exception or exemption.***

Youngstown State University

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Purchaser's name

Higher Education

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Purchaser's type of business

One University Plaza

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Street address

Youngstown, Ohio 44555

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Qty, state, ZIP code

*David McCracken*

Director, Procurement Services

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Signature

Title

07/30/2021

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Date signed

50-21379

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Vendor's license number, if any

Federal Tax ID Number: 34-1011998

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Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

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4. An organization is created for educational purposes if:

(a) It complies with the requirements set forth in subsection 5; and

(b) The sole or primary purpose of the organization is to:

(1) Provide athletic, cultural or social activities for children;

(2) Provide displays or performances of the visual or performing arts to members of the general public;

(3) Provide instruction and disseminate information on subjects beneficial to the community;

(4) Operate a school, college or university located in this State that conducts regular classes and provides courses of study required for accreditation or licensing by the State Board of Education or the Commission on Postsecondary Education, or for membership in the Northwest Association of Schools and of Colleges and Universities;

(5) Serve as a local or state apprenticeship committee to advance programs of apprenticeship in this State; or

(6) Sponsor programs of apprenticeship in this State through a trust created pursuant to 29 U.S.C. 186.

5. In addition to the requirements set forth in subsection 2, 3 or 4, an organization is created for religious, charitable or educational purposes if:

(a) No part of the net earnings of any such organization inures to the benefit of a private shareholder, individual or entity;

(b) The business of the organization is not conducted for profit;

(c) No substantial part of the business of the organization is devoted to the advocacy of any political principle or the defeat or passage of any state or federal legislation;

(d) The organization does not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office; and

(e) Any property sold to the organization for which an exemption is claimed is used by the organization in this State in furtherance of the religious, charitable or educational purposes of the organization.

(Added to NRS by 1995, 1437; A 1999, 965; 2003, 1283)