



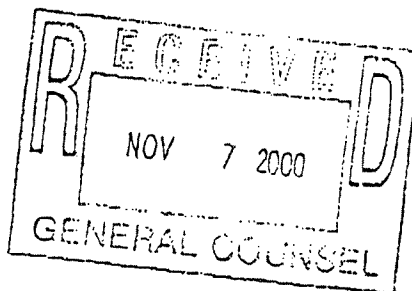
State of Louisiana
Department of Revenue

M. J. "Mike" Foster, Jr.
Governor

Cynthia Bridges
Secretary

November 2, 2000

Tulane University
Office of the General Counsel
Suite 300 - Gibson Hall
6823 St. Charles Avenue
New Orleans, LA 70118



Gentlemen:

This letter is to acknowledge that Section 5 of Act No. 43 of 1884 provides that all of the property of the board of Tulane University, present and future, is recognized as exempt from all taxation, state, parochial, and municipal. Act No. 43 was ratified and approved as a constitutional amendment in 1884. The Office of Attorney General rendered opinion No. 84-194 dated February 28, 1984, stating that this constitutional amendment applies to sales and use taxes. This department has followed that opinion since it was issued.

Tulane University enjoys exemption from the four-percent Louisiana sales and use tax on its purchases and leases and rentals of tangible personal property. This department has not promulgated an exemption certificate specific to Tulane University. A copy of this letter furnished to your vendors and suppliers will be sufficient to document your exempt status.

If we can be of further service, please contact this office.

Sincerely,

Mary Mhire
Revenue Accounts Auditor
Sales Tax Division
(225) 925-7356