



OAKLAND COUNTY EXECUTIVE DAVID COULTER

PURCHASING

Scott Guzzy, Purchasing Administrator
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December 1, 2021

To Whom It May Concern:

Pursuant to Act 167 of the Public Acts of 1933, the County of Oakland, a Michigan Constitutional Corporation, is exempt from the sales tax provisions of this Act. In addition, the Michigan Department of Treasury has promulgated General and Specific Sales and Use Tax Rules which provide that the County of Oakland is not required to have a sales tax exemption number (R205.79: Rule 29).

- (1) Sales to the United States Government, the state and its political subdivision, departments and institutions are not taxable if such sales are ordered on the prescribed respective government form or purchase order and are paid for directly to the seller by warrant on government funds.
- (2) When such sales are made without the required purchase order form being supplied in advance, the sale is taxable, but the licensee may later take credit for the tax payment upon his subsequent receipt of purchase order and warrant covering such sales.
- (3) Sales to governmental employees for their own consumption or use are taxable.
- (4) The tax applies on sales by private entrepreneurs on federal areas if the sale is not made directly to an exempt federal instrumentality.
- (5) The tax does not apply on sales to the regular departments of the United States government. Exempt also are sales to federal agencies, offices, establishments and instrumentalities, which the state is prohibited from taxing under the constitution or laws of the United States. Address inquiries to the department of revenue as to the taxability of sales to specific federal agencies, giving full information concerning the transaction.
- (6) A person subject to a tax under this act need not include in the amount of his gross proceeds used for the computation of the tax any proceeds of his business derived from sales to the United States, its unincorporated agencies and instrumentalities, any incorporated agency or instrumentality of the United States wholly owned by the United States, or by a corporation wholly owned by the United States, the American Red Cross and its chapters and branches, and the state of its departments and institutions or any of its political subdivisions.

FOR REPORTING PURPOSES – COUNTY OF OAKLAND I.D. #38-6004876W

Sincerely,

Scott N. Guzzy, CPPO, MBA
Purchasing Administrator