

**SCHOOL
OF THE
ARTS**

January 1, 2026

Dear UNCSA Business Partner:

G.S. 105-164.13(52) provides an exemption from the North Carolina Sales or Use Tax for state agencies, effective July 1, 2004. Accordingly, **effective July 1, 2004**, The University of North Carolina School of the Arts (UNCSA), a state agency, will be exempt from sales or use tax when items are purchased with a valid NCSA purchase order bearing the exemption number and the description of the goods to be purchased, or goods purchased are paid for with a University issued check, procurement card, or credit account of the State agency. **For purchases other than by a purchase order bearing the exemption number, please keep the number listed below on file for your reference.**

400044

The state agency, UNCSA, is not required to furnish Form E-595E, Streamlined Sales Tax Agreement Certificate of Exemption, or any other Certificate of Exemption form. North Carolina Department of Revenue indicates the assigned state agency number is acceptable support of exemption.

The eight items below are not exempt and NCSA must pay the following taxes:

- (1) Prepared food and beverage taxes levied and administered by various local governments in the State.
- (2) Occupancy taxes levied and administered by various local governments in the State.
- (3) Highway use taxes paid on the purchase, lease or rental of motor vehicles.
- (4) State sales taxes levied on electricity or local, private or toll telecommunications services.
- (5) Scrap tire disposal tax levied on new tires.
- (6) White goods disposal tax levied on new white goods.
- (7) Dry-Cleaning solvent tax levied on dry-cleaning solvent purchased by a dry-cleaning facility.
- (8) Excise tax on piped natural gas.

Questions with regard to this sales tax exemption may be addressed with the N.C. Dept of Revenue Taxpayer Assistance Call Center at 877.252.3052.

The UNCSA community joins me in thanking you for your interest and assistance with this business matter.

Sincerely,



Melanie Nuckols
Associate Vice Chancellor for Finance