

Tax ID: 75-6031405

Texas Sales Tax Exemption Certificate

West Texas A&M University claims an exemption from payment of sales and use tax under the Revised Civil Statutes of Texas for the purchase of taxable items on the attached order or invoice form. WTAMU claims this exemption as an agency of the State of Texas.

This certificate is to be used only on purchases made using the West Texas A&M University Procurement Card.

West Texas A&M University will be liable for the payment of sales or use taxes, which may become due for failure to comply with provision of the Tax Code:

Limited Sales, Exercise and Use Tax: Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions relating to Hospital Districts; Emergency Services Districts; and Emergency Services Districts in counties with a population of 125,000 or less.

WTAMU understands that it is a criminal offense to give an exemption certificate to the seller of taxable items that we know, at the time of purchase, will be used in a manner other than expressed in this certificate, and depending on the amount of the tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.


Approved: Bryon McCafferty, Director
Procurement & Contracts

1/21/25
Date: