To Whom It May Concern:

Your recent request to Rowan University requesting information or a tax exempt form is hereby acknowledged.

It has been determined that Rowan University is a government body and is exempt from New Jersey Sales and Use Taxes imposed by the Sales and Use Tax Act (P.L. 1966, c.30 and c.52). An opinion from the State of New Jersey, Office of the Attorney General has been reproduced below.

If you have any questions, please contact the Accounts Payable Office at (856) 256-4115

Sincerely,

Richard Hale
Interim Vice President
Administration & Finance

State of New Jersey
Office of the Attorney General
Division of Law
35 Market Street
P.O. Box 434
Trenton, NJ 08625-0434
September 29, 1999

Richard N. Hale, V.P. for Administration & Finance
Rowan University
201 Mullica Hill Road
Glassboro, New Jersey 08028

To: Tax Exempt Status of Rowan University
Fed. Tax ID 82-232-764-019

Dear Mr. Hale:

You have asked this office for an opinion whether Rowan University is obligated to pay New Jersey sales and use taxes on the conduct of the University's business.

You are hereby advised that, pursuant to N.J.S.A. 54:12A-3, any sales, service or amusement charge by or to the University, or any use or occupancy by the University, is subject to taxes imposed by the New Jersey Sales and Use Tax Act, N.J.S.A. 54:12A-1 et seq., where the University or its authorized representative conducting University business, is the purchaser, user or occupant. Further, should the United States or any other state grant an exemption from certain taxes to the State of New Jersey, Rowan University, as an arm of the State, is entitled to such consideration.

Sincerely yours,

PETER C. HARVEY
ATTORNEY GENERAL OF NEW JERSEY

William P. Malloy
Deputy Attorney General