



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,

*Joseph F. Scully, Jr.*

Joseph F. Scully, Jr.  
Vice President for Finance & CFO



State of New Jersey  
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May 4, 2011

Joseph F. Scully, Jr.  
Vice President for Finance & CFO  
Rowan University  
Bole Hall  
201 Mullica Hill Road  
Glassboro, NJ 08028-1701

Re: Tax Exempt Status of Rowan University  
Federal Tax ID #222-764-819

Dear Mr. Scully:

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

You are hereby advised that, pursuant to N.J.S.A. 54:32B-9, any sales, service or amusement charge by or to the University or any use or occupancy by the University is not subject to taxes imposed by the New Jersey Sales and Use Tax Act, N.J.S.A. 54:32B-1 et seq., where the University or its authorized representative conducting University business, is the purchaser, user or consumer. 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,

PAULA T. DOW  
ATTORNEY GENERAL OF NEW JERSEY

By: *Cheryl R. Clarke*  
Cheryl R. Clarke  
Deputy Attorney General

CRC/rd



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