THE STATE of ALASKA
GOVERNOR MICHAEL J. DUNLEAVY

Department of Administration

DIVISION OF FINANCE
Director's Office

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December 27, 2018

State of Alaska Vendors

Subject: **Sales Tax Exemption**

Dear Fairbanks North Star Borough School District

Thank you for your inquiry regarding the tax status for the State of Alaska.

This letter is being provided for State of Alaska employees doing business on behalf of the State, within the State of Alaska.

The State of Alaska does not have a tax exemption certificate, as it is not necessary to have one. The Alaska Constitution provides that the State of Alaska is exempt from all taxes emanating from within Alaska. Taxes emanating from within Alaska include city and/or borough levied taxes, as well as state taxes, and includes sales, use, room, property, and other miscellaneous taxes.

The exemption from taxes would apply to any Alaska state agency with which your office may do business.

If you have any questions or comments concerning this letter, please contact me at (907) 465-5595.

Sincerely,

// signature on file //

Katina Holmberg, CPA
State Accountant