

Certificate of Exempt Status
Exempt Organizations

ST-17

736-6847

Fergus Falls Senior Citizens
Program, Inc.
115 Lincoln Av. West
Fergus Falls MN 56537

Certificate number ES 31474

Date Issued 04/19/1989

Date Reissued 01/04/2002

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used in the performance of its charitable, religious or educational functions. For senior citizen groups, the merchandise must be used for pleasure, recreation, or other nonprofit functions of the group.

This exemption does not apply to purchases of meals, lodging, waste collection and disposal services, or to purchases or leases of motor vehicles, except motor vehicles that are used primarily to transport goods or people, other than employees, as part of the organization's charitable, religious, or educational functions are exempt. Qualifying motor vehicles include those defined in Minnesota Statutes, section 168.011 as a truck or bus, or a passenger automobile that is designed and used for carrying more than nine people. (M.S. 297A.70, subd. 4)

Commissioner of Revenue
by



P. R. Blaisdell, Supervisor
Corporate and Sales Tax Division

Questions? Call the MN Department of Revenue at (651) 296-6181 or toll-free 1-800-657-3777. TDD users, call the Minnesota Relay Service at (651) 297-5353 or 1-800-627-3529. Ask for (651) 296-6181.