



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON, NJ 08646-0269

CHRISTINE TODD WHITMAN
Governor

JAMES A. DiEleuterio, JR.
State Treasurer
In reply respond to

March 11, 1999


The City of Ocean (21-6000952/000)
City Hall
861 Asbury Avenue
Ocean City, NJ 08226

Dear Purchasing Officers and Vendors:

The City of Ocean City is a political subdivision of the State of New Jersey and is exempt from sales and use taxes, pursuant to Section 9 (a)(1) of the New Jersey Sales and Use Tax Act (N.J.S.A. 54:328-1 et seq.). An exempt organization certificate or number is not required for the City of Ocean City to make tax exempt purchases. Your official letterhead or official purchase order signed by a qualified officer is sufficient proof for your vendor that you are exempt from paying sales tax. Payment must be made by government check or voucher.

Federal agencies, New Jersey state agencies and municipal agencies making purchases in the amount of one hundred fifty dollars (\$150) or less from impress holds may use the Exempt Use Certificate (Form ST-4) to be relieved of making such purchases by government check or voucher. The Exempt Use Certificate must be signed by a qualified officer of the agency. In the block marked "Purchaser's Certificate of Authority Number" on the Exempt Use Certificate, the words "Government Agency" should be inserted. In the block provided for the exempting citation, the indicia "9(a)" should be written. The name and position of the person dealing with the vendor must be given at the bottom of the certificate. We are enclosing a copy of the Exempt Use Certificate for your convenience.

Very truly yours,


Arthur J. Guenther
Assistant Chief
Tax Services Branch
Technical Services Activity

AJG:sp
Enclosure