

Sales and Use Tax Exemption Certificates for the Girl Scouts of the USA and the Boy Scouts of America

The Tax Department has revised its procedures for issuing sales tax exempt organization certificates to the individual scout units (e.g., troops, packs, and posts) of the Girl Scouts of the USA and the Boy Scouts of America. Beginning March 1, 2005, the Department will no longer issue an individual Form ST-119, *Exempt Organization Certificate*, to each scout unit bearing the scout unit's own name and exempt organization number. Instead, in March 2005, each Girl Scout and Boy Scout council will receive a new exempt organization certificate. Each council's newly issued exempt organization certificate will contain the same six-digit exempt organization number previously issued to that particular council. The exempt organization certificate will name both the council **and its scout units** as the exempt organization, and will authorize the council and its scout units to make tax-exempt purchases.

Example: (old certificate) Girl Scout Council of Anytown, Inc.
Certificate Number EX- 999999

(new certificate) Girl Scout Council of Anytown, Inc., **and its scout units**
Certificate Number EX- 999999

The exempt organization number, previously used only by the council, will now be used by both the council and the scout units operating within that council. Each council has been instructed to provide its scout units with a copy of its new exempt organization certificate. As a result, when making tax-exempt purchases, the scout units should begin providing vendors with a new Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*. Vendors may now receive more than one Form ST-119.1, containing the same name and number from various scout units within the same council. Each form provided to the vendor must be signed by a representative of the individual scout unit issuing the form.

Any Form ST-119.1 that was provided to a vendor prior to the implementation of this new procedure will remain valid. The newly issued exemption certificates will be phased in over time in the usual course of the scout units' business.