

Chuck Cariker
Mayor

Town of Tunica

Board of Aldermen

*Brad Beach
Andrew T. Dulaney
Jack Graves
Brooks Taylor
Dr. Billy Willis*

Celia J. Boren
Town Clerk

**P. O. Box 395
909 River Road
Tunica, Mississippi 38676
(662) 363-2432**

Dear Sir or Madam,

All service and repairs calls must come from a Town of Tunica employee. A purchase order number is required for any purchase and should be included on the invoice to be paid. In order for invoices to be considered for approval of payment by the Board of Alderman they must be received and processed prior to the 25th of the month. The Board will then consider them for approval at the first Tuesday of the month board meeting of the next month. Any invoice received after the 25th of the month will be processed for the following first of the month board meeting. Net 45 terms are requested. Invoices can be mailed, emailed or faxed. Please remit invoices to:

Town of Tunica
P. O. Box 395 (mailing)
Tunica, MS 38676

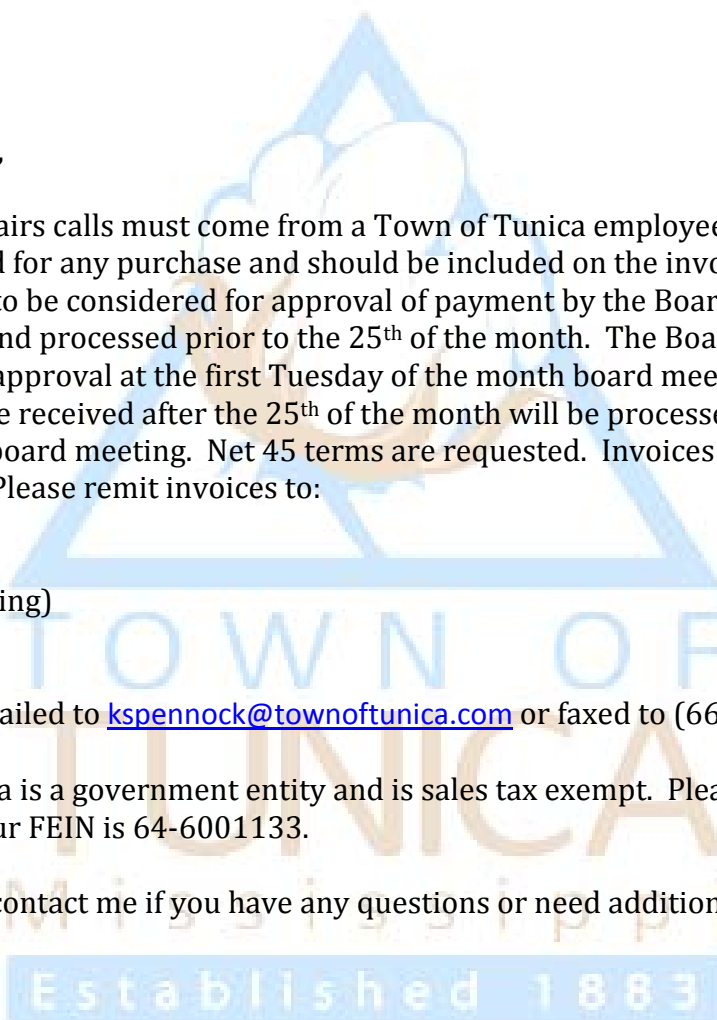
Invoices can be emailed to kspennock@townoftunica.com or faxed to (662) 363-7597.

The Town of Tunica is a government entity and is sales tax exempt. Please see attached documentation. Our FEIN is 64-6001133.

Please feel free to contact me if you have any questions or need additional information.

Sincerely,

Kate Scott Pennock
Deputy Town Clerk
(662) 363-2432
(662) 363-7597 fax
kspennock@townoftunica.com
<http://townoftunica.com>



Joseph L. Blount, *Chairman*
and *Commissioner of Revenue*

Terry L. Jordan
Associate Commissioner

Donald L. Green
Associate Commissioner



MISSISSIPPI
STATE TAX COMMISSION

Sales and Use Tax Bureau
1577 Springridge Road
Raymond, Mississippi 39154

Post Office Box 1033
Jackson, Mississippi 39215

Telephone: 601-923-7015
Fax: 601-923-7034

July 29, 2004

Celia Boren
Town of Tunica
P O Box 395
Tunica, MS 38676

Ref: Sales Tax Exemption

Dear Ms. Boren:

This is in response to our telephone conversation of July 29, 2004, in which you asked that we provide you with a statement verifying the Town of Tunica's exemption from sales and use tax.

After a search of the applicable statutes, this is to confirm that the Town of Tunica does qualify for sales tax exempt status pursuant to Section 27-65-105(a), Mississippi Code of 1972. This Section provides that sales of tangible personal property or services made to the United States Government, the State of Mississippi and its' departments, institutions, counties and municipalities or departments or school districts of said counties and municipalities are exempt from sales taxes. **As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to and paid for directly by the exempt entity.**

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, nor the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. The exemption also does not apply to Production Taxes nor Contractors Taxes levied by Sections 27-65-15 and 27-65-21, Mississippi Code of 1972, respectively.

You may use a copy of this letter in order to substantiate the Town of Tunica's exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Sincerely,

Handwritten signature of Larry E. Allen in cursive.

Larry E. Allen, Branch Director
Sales and Use Tax Bureau