



COMPTROLLER OF PUBLIC ACCOUNTS
STATE OF TEXAS
AUSTIN, 78774

July 10, 1996

Lamar Consolidated Band Booster Club

Rosenberg, TX 77471

I am pleased to report that Lamar Consolidated Band Booster Club meets the requirements for exemption from the Texas limited sales, excise and use tax as a 501(c)(3) organization effective July 1, 1985. Therefore, it may issue an exemption certificate in lieu of the Texas limited sales, excise and use tax on taxable items that relate to the purpose of the exempted organization and are not used for the personal benefit of a private stockholder or individual.

The enclosed certificate does not require a number to be valid, and it may be reproduced locally in any quantity.

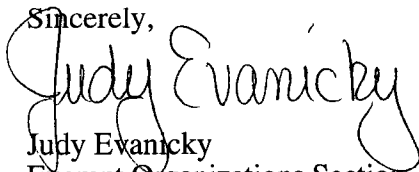
If your organization makes any sales of taxable items or services, please contact our Tax Assistance Section at 1-800-252-5555 to determine if a sales tax permit is needed. The regular number is 512/463-4600.

The organization does not meet the requirements for exemption from the state hotel occupancy tax under the current rule, since the statute does not recognize an exemption granted by the Internal Revenue Service.

If your organization changes its name, please notify our office in writing.

If you have any questions, please call me toll free at 1-800-531-5441, extension 3-4726. My direct number is 512/463-4726.

Sincerely,


Judy Evanicky
Exempt Organizations Section

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