## United States Army Donations Program Qualification for Donation of Combat Materiel

# Static Display Requirements Page for Veterans' Service Organizations and Municipalities

Documentation may be emailed to <u>usarmy.detroit.tacom.mbx.ilsc-donations@army.mil</u> or mailed to our address at:

Commander
US Army Tank-Automotive and Armaments Command
ATTN: AMTA-LCL-IA, M/S: 419D
6501 E. 11 Mile Road
Detroit Arsenal, MI 48397-5000

- (1) Qualification Checklist for Donation of Combat Materiel for Veterans' Service Organizations and Municipalities (enclosed) Local Initial
- (2) Written Request for combat equipment under 10 USC 2572. The request must be signed by the highest ranking official (Mayor, Village President, County Commissioner, Commander, Commandant, and so on) of the organization.
- (3) National Headquarters' Endorsement Letter. Only required if your organization is a recognized veterans' service organization such as the American Legion, VFW, DAV, MCL, and so on. Forward a copy of your written request for combat equipment to your national headquarters for verification that your organization is in good standing. Your national headquarters will then endorse and forward your request to the Army Donations Program Office at TACOM for processing. \_\_\_\_Initial
- (4) Privacy Act Notice (enclosed) \_\_\_\_Initial
- (5) Certificate of Incorporation under State Law, City/County Charter, or other legal documentation substantiating recognition, as a governmental entity of the state. (only required for municipalities) \_\_\_\_\_Initial
- (6) Map of the Local Area/GPS Coordinates with Site Photographs. This map must pinpoint the location of your organization's proposed display site and must be detailed enough to permit visitors and/or inspectors unfamiliar with the local area to easily find the display. Photographs must show where you intend to place the display item and must include surrounding landmarks, such as your facility, park signs, etc.
- (7) Landowner Approval (required for all municipalities and for organizations that do not own the intended display site). Provide a copy of the approval under the letterhead (i.e., council minutes or resolution) of the City/Township Council, County Board of Commissioners, and/or other appropriate law-making governing body showing that they will allow the static display to be placed on public land. Equipment may never be displayed on private property. Initial



# City of Tupelo

Department of Parks and Recreation

Alex Farned, Director

Mayor Todd Jordan

COUNCIL

Chad Mims Ward One

Lynn Bryan Ward Two

Travis Beard Ward Three

Nettie Y. Davis Ward Four

Bentley Nolan Ward Five

Janet Gaston Ward Six

Rosezlia (Rosie) Jones Ward Seven July 24, 2025

Dear Mayor & City Council,

On behalf of the Tupelo Veterans Council, I am writing to formally express our strong support and enthusiastic endorsement for the proposed placement of a decommissioned military tank at Veterans Park.

This addition would serve not only as a striking visual tribute to the brave men and women who have served in our nation's armed forces, but also as a powerful symbol of freedom, sacrifice, and the enduring strength of the American spirit. It would offer future generations a tangible connection to our military history—a silent but steadfast reminder of those who fought to preserve the liberties we enjoy today.

Veterans Park stands as a sacred space of remembrance and reflection. Enhancing it with a piece of authentic military equipment would deepen its significance, inspire civic pride, and elevate the park's role as an educational destination for families, students, and visitors. The tank would become a centerpiece of commemoration—drawing people together for ceremonies, storytelling, and quiet reflection on the price of peace.

We believe that the presence of the tank will encourage renewed appreciation for the service and sacrifice of our veterans, foster a deeper sense of patriotism within our community, and reinforce the importance of honoring those who have worn the uniform.

The Veterans Council respectfully urges your full support for this project. We are eager to assist in any way necessary to help make this vision a reality.

With sincere gratitude for your ongoing commitment to our community and its veterans,

Alex Farned, Director Tupelo Parks and Recreation



# City of Tupelo

### Todd Jordan Mayor

COUNCIL

Chad Mims Ward One

Lynn Bryan Ward Two

Travis Beard Ward Three

Nettie Y. Davis Ward Four

Buddy Palmer Ward Five

Janet Gaston Ward Six

Rosie Jones Ward Seven June 6, 2025

Ref: Transfer of Ownership of M60 Patton Tank

To Whom It May Concern:

To whom it may concern

On behalf of the City of Tupelo, I would like to request the transfer of ownership of the M60 Patton Tank that is currently located at the 155th BOE Headquarters at 2705 West Jackson Street in Tupelo to be located at Veterans Park at 792 Veterans Boulevard in Tupelo.

Since the headquarters of the BOE is relocating to Camp Shelby, we would love to become the new caretakers of that piece of history. The tank would be a great addition to Veterans Park as we continue to make the park a celebration and memorial of our veterans. We would be responsible for preparing a concrete pad as well as signage to commemorate the history of the piece and the Brigade.

You may contact me at (662) 841-6513 or todd.jordan@tupeloms.gov for further information or discussions, and I look forward to making this transition smooth and honorable.

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

Sincerely,

Mayor Todd Jordan City of Tupelo

### **PRIVACY ACT NOTICE**

SECTION I - ORGANIZATION INFORMATION

Organization Name:	2	2. City:		3. State:	,
City of Tupelo		Typeb		Mis	sissippl
SECTION II - NOTICE	<b>建筑地区</b>				
The Army Donations Program office uses information that may be personal in nature to qualify civilian organizations to receive United States Army property. This personal information may include but is not limited to: name, social security number, driver's license number, taxpayer identification number, private telephone number (cell or home), private fax number, e-mail address, home address, fingerprints, etc.  The disclosure of personal information is voluntary. Your organization may choose to provide public					
information such as your building address, telephone number, fax number, etc. in lieu of personal information with respect to qualifying or retaining government property. In the event your organization decides to use personal information, each individual providing such data is required to complete one of these forms. The individual should fill in the blanks at the bottom of this document, sign the form, and return it to this office for placement in your file.					
Personal information will only be used with respect to donation program requirements. Personal information will not be disclosed, discussed, or shared with other individuals unless they are directly involved in the donations process and have a direct need-to-know. Any personal information that is provided will be safeguarded and protected to the best of our ability.					
SECTION III – ACKNOWLEDGEMENT					
I hereby request and authorize the donations office to collect, maintain, store, disseminate, and use Personally Identifiable Information (PII) with respect to qualifying the undersigned organization to receive and/or retain United States Army property.					
1. Signature:	20		2. Date:	6.	
			v		
3. Printed Name of Person Signing (First, Middle Initial, Last): 4. Title of Signer:					
Todd Jordan Mayor					
5. Street Address:	6. City:		7. State:		8. Zip Code:
PO Box 3608	Tupel	0	ms		38803

Mail to: US Army Tank-Automotive and Armaments Command, ATTN: AMTA-LCL-IFD, M/S 419D, 6501 East 11 Mile Road, Detroit Arsenal, MI 48397-5000

### CITY OF TUPELO STATE OF MISSISSIPPI

#### Chartering and amendments to charter.

- 1. Chapter CXXXV, Laws of Mississippi, 1870.
- 2. Election by governing authorities of the Town of Tupelo to accept the provisions chapter entitled "Municipalities" of Mississippi Annotated Code of 1892, and legislative history of Mississippi Annotated Code of 1892.
- 3. Order of Mayor and Board of Aldermen to hold an election to change the form of government from Code Charter form to Mayor-Council form. May 9, 1989. (Authorized pursuant to 1973 amendment by enactment of Miss. Code Anno. Sec. 21-8-1 *et. seq.* (1972 as amended).
- 4. Correspondence from Mayor of the City of Tupelo to Secretary of State of Mississippi advising affirmative vote in election to convert to the mayor-council form of government. July 27, 1989.
- 5. Ordinance Designating Geographical Boundaries of Wards and Establishing Precincts and Polling Places. January 28, 1992.
- 6. Ordinance Establishing Procedure for Election of Councilmen at Large. January 28, 1992.
- Ordinance Eliminating At-Large Council Seats and Redistricting Wards and Municipal Minutes of December 18, 2007.
- 8. Final Judgment Approving the Enlargement and Extension of Boundaries of City of Tupelo, Mississippi, as Modified. December 17, 2010, effective 2012 following Mandate of Supreme Court of Mississippi.



# United States Army Donations Program Qualification for Donation of Combat Materiel

#### **Acknowledgements Page**

Please read the following conditions and initial after each.

- (1) Combat Material issued to your organization cannot be loaned, sold, transferred, given to or used by any other organization. This equipment remains the property of the United States Government and must be returned to the US Army when no longer needed by your organization. (Initial)
- (2) Our program does not maintain a stockpile of equipment. The availability of any Army equipment for use as a static display is very limited as most pieces come from organizations that are closing or combining with others. As such, there is an extensive wait time of, potentially, several years. (Initial)
- (3) Requests made by organizations that are not in compliance with the terms or conditions of previous donations received from this office will not be processed until compliance issues are resolved. (Initial)
- (4) Multiple factors are assessed when determining how equipment is distributed to qualified organizations. Factors include the age of the request, type of item requested, number of items already issued to the requesting organization, size restrictions, item location, organization's funding, and the urgency of item relocation. (Initial)
- (5) Combat Material issued to your organization may not be transferred to or displayed on private property. (Initial)
- (6) Organizations are responsible for all costs regarding static display equipment, which can potentially exceed several thousand dollars. The possible costs include all release, demilitarization, display site preparation and transportation fees associated with the conditional loan of display equipment as well as the maintenance of the piece throughout the duration of the donation. (Initial)
- (8) Once you have submitted the requested documentation, a Donations Specialist will review your file to determine if additional information or documentation is required. The point of contact listed on the static checklist will be notified when your organization has qualified to receive equipment and is on the equipment waiting list. (Initial)
- (9) Once your organization has qualified, you will be offered a suitable display piece when one becomes available. Your request will remain in an open wait status for a period of three years or until an offer has been made to fulfill the request. (Initial)

## United States Army Donations Program Qualification for Donation of Combat Materiel

#### **Information Page**

Please complete the following questionnaire and return this form with the required documents outlined below: Full Name of Organization (ORG): ORG Physical Address: State: Zip Code: Telephone Number: ORG E-mail Address: ORG Mailing Address (if different than above): Zip Code: 3880 ORG Representative (REP): Contact Information (If Different than above), Telephone Number: Contact E-mail Address (If Different than above): Name of Organization that owns the display site: Address of Display site (if different from ORG): Zip Code: State: \\ GPS Display Site Coordinates: Type of Combat Equipment being requested (check only one): Tracked Vehicle Towed Artillery **Any Combat Material** Helicopter Size Restrictions, maximum Length and Width: \_\_\_\_\_ Feet x \_\_\_ Do you currently possess combat equipment as static display?

### CONDITIONAL DEED OF GIFT COMBAT MATERIEL FOR STATIC DISPLAY

THIS AGREEMENT made as of $00000000000000000000000000000000000$
AMERICA (hereinafter called "the Government" or the "Donor") represented by:
the US Army TACOM Life Cycle Management Command, Warren, Michigan and (hereinafter
(hereinafter
called "the Donee") operating under the laws of the State of Wisissippi
called "the Donee") operating under the laws of the State of WISISIPPI and located in the City/Township/Village of TOPENO.

#### WITNESSETH:

- 1. The Secretary of the Army is authorized by Title 10 USC \$2572 to transfer by loan or gift, without expense to the United States, under terms prescribed by the Secretary, and to regulatio ns under Section 121 of Title 40 books, manuscripts, works of art, historical artifacts, drawings, plans, models and condemned or obsolete combat materiel, as authorized herein to any eligible organization.
- 2. The Donee has complied with the provisions outlined on the applicable qualification checklist and is hereby deemed eligible and authorized to receive military property for static display purposes.

З.	The US Army	agrees to release a		
	_			, serial number
_			notify the Donee of the	
su	fficiently in	advance thereof to e	nable the Donee to make	arrangements for
acc	ceptance. The	Donee agrees that the	e item shall be removed	from government
pro	operty within	60 days of availabil	ity date.	•

- 4. The Donee agrees that they shall bear all costs associated with the demilitarization requirements pursuant to DoD Regulation 4160.21-M-1 and special limited demilitarization i nstructions for display items. The demilitarization process will be completed and certified by a qualified DoD representative prior to transfer of the item.
- 5. The Donee agrees to accept the property on an "as is, where is" basis and be responsible for all arrangements and costs involved in its movement. The donee shall, at no cost to the Don or, arrange and pay for disassembly, packing, crating, transportation, and other actions as necessary for the movement of the donated property to the Donee's display location. The Donee agrees to provide the Donor with a copy of all shipping documentation. The shipping document or Donor supplied registration document shall identify the specific equipment and become a permanent part of this Deed.

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- 6. The Donee agrees that this item shall be for display purposes only, shall remain in its demilitarized state and cannot be restored to an operable condition. Any other use of this item or restoration to an operable condition will void this deed, the donee will be disqualified from program participation and the item will revert to the US Army. The Donee shall bear all expenses of the return and repossession to include any and all storage costs, legal fees and costs incurred to execute the repossession.
- 7. The Donee agrees not to use the donated property as security for any loan, nor sell, lease, rent, exchange the property for monetary gain or otherwise, under any circumstances. The Donee further agrees that the donated property shall not be transferred, relocated to an alternate display site, or otherwise disposed of without the prior written approval of the donor. If disposition by any method (including re-donati on) without consent of the Donor is attempted, this Deed shall be voided and the Army may require return of the property by the Donee or may repossess the property from whomever may have possession thereof and the Donee shall bear all expenses of return and repossession as well as all necessary legal fees and storage costs.

8. The Donee shall display the donated property in a careful and prudent manner, and shall maintain it and make such repairs to it as are necessary to keep it in a clean and safe condition so that its appearance will not discredit the Donor. The Donee agrees to use the donated property for display purposes only and to protect the donated property from vandalism. The Donee further agrees to place the donated property on display at

, within ninety (90) days following physical acceptance of the property and to provide the Donor with an 8" x 10" color photograph, depicting how the donated property is displayed.

- 9. The Donee agrees to furnish the Donor a notarized statement with a currentphotograph on the anniversary date of receipt each year after taking possession of the property certifying that the equipment is still in the possession of the Donee and is being displayed in the same manner and condition as indicated by the original photograph. If the property has been moved or the display modified in any way, the Donee shall provide an updated photograph and details regarding changes within 90 days of occurrence.
- 10. The Donee shall indemnify, hold harmless, and defend the Donor from andagainst all claims, demands, actions, liabilities, judgments, costs, and attorney's fees, arising out of, claimed on account of, or in any manner predicated upon personal injury, death, or property damage caused by or resulting from possession of the donated property.
- 11. The Donee agrees to allow authorized representatives of the Government, to include contractor personnel under a valid government contract, access to the Donee's records and facilities and to photograph same during periodic inspections to assure accuracy of information provided to the Donor and insurecompliance with the terms of this Conditional Deed of Gift. Donee further agrees to correct any negligent condition within 45 days of receipt of writtennotification from the Donor.
- 12. Upon the failure of the Donee to observe any of the conditions set forth in this Conditional Deed of Gift and attachments thereto, title to the donated property shall revert to and vest in the Donor. Repossession of all or any part of the donated property by the Donor shall be at no cost or expense to the Donor, and the Donee shall bear all expenses, including legal and other costs, incurred by the Donor to obtain the return and repossession as well as any storage costs.
- 13. If at any time donated property is no longer used for display purposes, or if the Donee no longer wishes to keep the donated property, written noticeshall be given to the Donor and title to the property shall revert to and become vested in the Donor who shall be entitled to immediate repossession ofthe donated property if it so elects. The Donor will exercise its option within sixty (60) days after receipt of written notice from the Donee and will:
- a. Advise the Donee that the Donor has another requirement for the donated item and will make appropriate disposition arrangements for the repositioning.
- b. Advise the Donee that the Donor desires to take possession of the donated property and will arrange for appropriate disposition at the presentlocation.
- c. Advise the donee that the Donor has no further requirements for thedonated items and the Donee, at their expense, is required, based on their preference, to dispose of the donated item by one of the following methods:

- (1) Full Demilitarization/destroy the property to the extent required by current DoD policy set forth by detailed guidance to be provided by the Donor. The Donee will be required to certify in writing to the Donor that all requirements have been met and will provide the Donor with photographs of the property after the full demilitarization and/or destruction has occurred.
- (2) Transport the donated property to the nearest Defense Reutilization and Marketing Office (DRMO). The Donee will be responsible for any disassembly necessary, and all arrangements to accomplish the movement. A receipt from the military installation will be required from the Donee to be provided to the Donor for record purposes.

Subject to the conditions set forth herein, title to the property shall vest in the Donee upon receipt of written acceptance hereof from the donee.

EXI	ECUTED		
On behalf of the Donor this day US Army TACOM Life Cycle Management Co	y of,at the ommand.		
	UNITED STATES OF AMERICA		
	Ву:		
	By:  Jaime Albers Acting Chief, Army Donations Program		
ACCE	EPTANCE		
The Donee, through its authorized reprititle to and delivery of the donated properties of the donated properties of the donated properties of the properties	resentative, hereby accepts conditional property, subject to the conditions Gift set forth above.		
Executed on behalf of the Donee:	Toob Joydon Name (Printed or Typed)		
•	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
_	Title		
_	Signature		
Notary Public Endorsement			
COUNTY OFSTA	ATE OF		
I, the undersigned, certify that I am a duly commissioned, qualified, and authorized notary public. Before me personally and within the territorial limits of my warrant of authority, appeared the above named Donee, who is known by me to be the person who is described herein, whose name is subscribed to, and who signed this Conditional Deed, and who, having been duly sworn, acknowledged that this instrument was executed after its contents were read and duly explained, and that such execution was a free and voluntary act and deed for the uses and purposes herein set forth.			
IN WITNESS WHEREOF, I have hereunto so this day of, 20	et my hand and affix my official seal on		
1	My Commission expires:		
Notary Public	<del></del>		

### **CERTIFICATION OF ASSURANCE OF COMPLIANCE**

SECTION I – ORGANIZATION INFORMATION		<b>《李色》等于是1962年中央2018年</b>
1. Organization Name (Hereinafter called "Applicant-Recipient"):	2. Organization Address:	3. City/State/Zip Code:
0.11.5	PO BOX 7608	T 1 D X2000
City of Tupelo		Type b 11 5000
SECTION II – ASSURANCE OF COMPLIANCE	100 17 (100 to 100 to 1	
HEREBY AGREES THAT in compliance with Title VI of	f the Civil Rights Acts of 1964	, Section 606 of the
Federal Property and Administrative Services Act of 19 Act of 1973, as amended, no person shall, on the group		
handicap, be excluded from participation in, be denied		
discrimination under any program or activity for which	the Applicant-Recipient receiv	es a conditional donation
from the United States Army and HEREBY GIVES AS	SURANCE THAT it will immed	diately take any measures
necessary to effectuate this agreement.		4
This agreement will continue in effect during the time t	ne Applicant-Recipient retains	custodial ownership
possession or control of the conditionally donated prop	perty. Further, Applicant-Recip	pient agrees and assures
that its successors and/or assigns will be required to g	ive an assurance similar to thi	is Assurance as a condition
precedent to acquiring any right, title or interest in and	to any of the property condition	onally donated herein.
THIS ASSURANCE is given in consideration of and fo	r the purpose of obtaining a co	onditional donation of US
Army owned property pursuant to public laws, Title 10		
The Applicant-Recipient recognizes and agrees that so	ich a conditional donation will	he made in reliance on the
representations and agreements made in this assuran	ce, and that the United States	will have the right to seek
judicial enforcement of this assurance.	<b>50, 22</b> 5	3
		and the same and the same
THIS ASSURANCE is binding on the Applicant-Recipion person or persons whose signatures appear below are	ent, its successors, transferee	es, assignees and the
Applicant-Recipient.	authorized to sign this assure	arice on benan or the
SECTION III – ACKNOWLEDGEMENT		
1. Signature of Highest Ranking Official:	2. Date Signed:	
		10 m 3 m 3 m 3 m 3 m 3 m 3 m 3 m 3 m 3 m
3. Printed Name of Person Signing (First, Middle Initia	, Last): 4. Title of Signer:	
	Mador	
5. Organization Telephone Number:	6. Organization Ema	ail Address:
110001111111		
UCO2-071-6710	a lex. Torned	@tupeloms.gov
SECTION IV – NOTARY ENDORCEMENT  I, the undersigned, certify that I am a duly commissioned, qualified, and authorized notary public. Before me personally		
and within the territorial limits of my warrant of authority, appeared the above named individual who is known by me to be		
the person who is described herein, whose name is subscribed to, and who signed this Assurance of Compliance and who, having been duly sworn, acknowledged that this instrument was executed after its contents were read and duly		
explained, and that such execution was a free and voluntary act and deed for the uses and purposes herein set forth.		
Official Notary Signature:	2. Notary Seal/Stamp:	
		en la company
	2 Lgt 1-	
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Email to: usarmy.detroit.tacom.mbx.ilsc-donations@army.mil

Mailing Address: US Army Tank-Automotive and Armaments Command, ATTN: M/S 419D, 6501 East 11 Mile Road, Detroit Arsenal, MI 48397-5000

ADPO Assurance, Sept 2022

CERTIFICATE OF COMPLIANCE WITH TITLE 10 030 97003			
SECTION I – ORGANIZATION INFORMATION			
1. Organization Name:	2. City:	3. State:	
City of Typelo	POBOX 3609	3 Type 10 MS 38803	
SECTION II - ORGANIZATION CATEG	ORY		
I, the undersigned, acting for and on behalf of the above organization, certify that the organization will use the conditionally issued ceremonial rifles for funeral ceremonies of a member or former member of the armed forces or for other ceremonial purposes, and that the organization can be categorized under one of the following descriptions:			
1. a local unit of a recognized veterans' organization (i.e. American Legion, AMVETS, Disabled American Veterans, Marine Corps League, Military Order of the Purple Heart, Veterans of Foreign Wars, etc.).			
2. a <u>federally owned national cemetery</u> with a rotational honor guard detail.			
3. an organization of veterans with an IRS 501(c)(19) or 501(c)(23) nonprofit status			
4. a law enforcement agency with full arrest authority and created by statute.			
SECTION III - CEREMONIAL RIFLE US	SAGE		
The organization will use the conditional	ly issued ceremonial rifles for	or one or more of the following reasons:	
1. a funeral ceremony OF A MEMBER OR FORMER MEMBER OF THE ARMED FORCES.			
2. a funeral ceremony for other than	2. a funeral ceremony for other than a member or former member of the armed forces.		
3. a parade.			
4. other ceremonial purpose(s). Spe	ecify:		
SECTION IV - ACKNOWLEDGEMENT			
I hereby certify that to the best of my knowledge and belief that all statements above are true, correct, complete and made in good faith. I understand and acknowledge that concealing material fact and/or making a false statement is a violation of Title 18 USC §1001 and may result in the cancellation of the Conditional Deed for any US Army property on loan to my organization and is punishable by fine or imprisonment.			
1. Signature of Highest Ranking Official:		2. Date Signed:	
	3	the section of the se	
3. Printed Name of Person Signing (First, Middle Initial, Last): 4. Title of Signer:			
Todd Jordan Mayor			
5. Organization Telephone Number:	5. Organization Telephone Number:  6. Organization Email Address:		
662-841-6440 alex. formed@typelom			

Email to: usarmy.detroit.tacom.mbx.ilsc-donations@army.mil

Mailing Address: US Army Tank-Automotive and Armaments Command, ATTN: AMTA-LCL-IWD, M/S 419D, 6501, East 11 Mile Road, Detroit Arsenal, MI 48397-5000



Date:

Letter ID:

June 05, 2019

L1491779904

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CITY OF TUPELO ATTN: MISSY SHELTON PO BOX 1485 TUPELO MS 38802-1485

Reference: Sales Tax Exemption Letter Ruling Number: 19-0306

This is in response to your letter dated June 05, 2019, requesting that the Mississippi Department of Revenue provide a ruling regarding whether the City of Tupelo is exempt from sales and use tax. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

After a search of the applicable statutes, this is to confirm that the City of Tupelo does qualify for sales tax exempt status pursuant to Miss. Code Ann. Section 27-65-105(a). 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 tax. 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. Furthermore, this exemption does not apply to Contractors Tax levied by Miss. Code Ann. Section 27-65-21.

You may use a copy of this letter in order to substantiate the City of Tupelo'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.

This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.



Sincerely,

P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Date:

June 05, 2019

Letter ID:

L1491779904

Jeffrey Dotson (601) 923-7037 Mississippi Department of Revenue



P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # mL0004 v. V1