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TIDEWATER EMS COUNCIL

COMMONWEALTH of VIRGINIA

March 25, 1985

Department of Taxation
Richmond, Virginia 23282

Mr. Kent J. Weber
Tidewater Emergency Medical Services Council, Inc.
P. O. Box 1980
Norfolk, VA 23501

Dear Mr. Weber:

Reference is made to your letter of February 25, 1985. The letter requested a determination of the status of the Tidewater EMS Council relative to Virginia sales and use tax.

Section 32.1-113 of the Virginia Code requires the creation of regional emergency service councils and mandates that the service council shall be created from existing boards, commissions, agencies or nonprofit organizations authorized to receive and distribute the public funds. After review of the information provided with your letter, it has been determined that the Tidewater EMS Council would qualify as a political subdivision of the Commonwealth. As a qualifying political subdivision of the Commonwealth of Virginia, you are entitled to exemption from Virginia sales and use tax on purchases of tangible personal property for use and consumption by the EMS Council as is provided in Section 58.1-608(18) of the Virginia Tax Code.

To document your exempt status, you are hereby authorized to issue the exemption certificate, ST-12. This certificate is intended for use by the Commonwealth of Virginia and its political subdivisions. A supply of the certificates have been enclosed for your convenience and additional certificates may be obtained upon request from our Forms Services Office by writing to the Virginia Department of Taxation, Forms Room, P. O. Box 6-L, Richmond, VA 23282 or the office may be contacted by dialing (804) 257-8055.

If there are further questions, please do not hesitate to contact this office.

Sincerely,

M. W. Hopkins
Technical Services Section
Office Services Division

dbj

Enclosure

cc: Norfolk District Office