



New York State Department of
Taxation and Finance
Taxpayer Services Division - Exempt Organizations Unit
Building 8 Room 238
W A Harriman Campus, Albany NY 12227

August 17, 1999 .

Nassau Community College
One Education Drive
Garden City, NY 11530-6793

Attn: Robert Schnitzer
Associate Vice President for Financial Affairs & Comptroller

Gentlemen:

This is in reference to your letter of July 12, 1999 concerning the use of form AC 946.

New York State employees and employees of its political subdivisions, such as the Nassau Community College, are exempt from the payment of sales tax on charges incurred by the employee while staying at a hotel, motel or similar accommodation, if payment is made by the employee while on official business and he furnishes a properly completed Form **AC-946**.

If we can be of any further assistance, do not hesitate to contact us,

Very truly yours,

Daniel J. Mihalek
Sales Tax - Exempt
Organizations Unit
(518)457-27&Z