50-State Sales Tax Exemptions Survey

Last Updated: November 10, 2026

Editor's Note: Listed below are state sales tax exemption statutes exempting sales by or to religious organizations. Note that some states do not have sales taxes, and some states with a sales tax do not exempt religious organizations. All laws are subject to change. To determine the current text of any statute, you should visit a library, contact your local or county property tax office, check the website maintained by your state department of revenue, or consult with an attorney.

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ALABAMA	**Code § 40-23-62(4) (2024)** The storage, use, or other consumption in this state of religious magazines and publications. For the purpose of this subdivision the words "religious magazines and publications" shall be construed to mean printed or illustrated lessons, notes and explanations distributed by churches or other religious organizations free of charge to pupils or students in Sunday schools, Bible classes or other educational facilities established and maintained by churches or similar religious organizations in this state.
ALASKA	No statewide sales tax. Local sales taxes may apply; consult the relevant municipality's rules for religious organizations.
ARIZONA	**Rev. Stat. Ann § 42-5061 (2024) ("transaction privilege tax")** A. The retail classification is comprised of the business of selling tangible personal property at retail. The tax base for the retail classification is the gross proceeds of sales or gross income derived from the business. The tax imposed on the retail classification does not apply to the gross proceeds of sales or gross income from . . . (4) sales of tangible personal property by any nonprofit organization organized and operated exclusively for charitable purposes and recognized by the United States internal revenue service under section 501(c)(3) of the Internal Revenue Code. **Rev. Stat. Ann § 42-5074 (2018) restaurant classification** B. The gross proceeds of sales or gross income derived from the following shall be deducted from the tax base: . . . 3. Sales [of food] by churches, fraternal benefit societies and other nonprofit organizations, as these organizations are defined in the federal internal revenue code which do not regularly engage or continue in the restaurant business for the purpose of fund-raising.
ARKANSAS	**Stat. § 26-52-401 (2023)** (1) The gross receipts or gross proceeds derived from the sale of tangible personal property, specified digital products, a digital code, or services by churches, except when the organizations may be engaged in business for profit. . . . **Stat. § 26-52-457 (2025)** Gross receipts or gross proceeds derived from the sale of tangible personal property, specified digital products, a digital code, or services are exempt if the sale is made to a qualified nonprofit organization with an annual operating budget of less than $200,000 performing charitable community-based services benefitting Arkansas residents needing assistance. An application and an exemption certificate are required, as is periodic reverification. The following items are excluded from this sales tax exemption: motor vehicles, motorboats, aircraft, alcoholic beverages, tobacco, computers, residential or commercial construction materials, household appliances, mobile or cellular telephones, all-terrain vehicles, and televisions.
CALIFORNIA	**Rev. & Tax Code § 6363.5 (1976)** There are exempted from the taxes imposed by this part the gross receipts from the sale of, and the storage, use or other consumption in this state of, meals and food products for human consumption furnished or served by any religious organization at a social or other gathering conducted by it or under its auspices, if the purpose in furnishing or serving the meals and food products is to obtain revenue for the functions and activities of the organization and the revenue obtained from furnishing or serving the meals and food products is actually used in carrying on such functions and activities.
COLORADO	**Rev. Stat. § 39-26-718 (2021)**

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	(1) The following shall be exempt from taxation under the provisions of part 1 of this article 26: (a) All sales made to charitable organizations, in the conduct of their regular charitable functions and activities; (b) (I) All sales by a charitable organization of tangible personal property, commodities, or services otherwise subject to tax under this article 26 if: (A) The net proceeds from sales by the charitable organizations of tangible personal property, commodities, or services otherwise subject to tax under this article 26 do not exceed forty-five thousand dollars during the preceding calendar year; and (B) The funds raised by the charitable organization through these sales are retained by the organization to be used in the course of the organization's charitable service. **Rev. Stat. § 39-26-102(2.5) (2026)** Effective August 12, 2026, the department of revenue shall presume an organization presenting a valid 501(c)(3) determination letter from the Internal Revenue Service qualifies as a charitable organization. The department also will not presume an organization does not qualify as a charitable organization because of a change in the organization's federal 501(c)(3) status.
CONNECTICUT	**Gen. Stat. § 12-412, effective July 1, 2023** Taxes imposed by this chapter shall not apply to the gross receipts from the sale of and the storage, use or other consumption in this state with respect to the following items . . . (8) Sales of tangible personal property or services to any organization that is exempt from federal income tax under Section 501(a) of the Internal Revenue Code of 1986 . . . and that the United States Treasury Department has expressly determined, by letter, to be an organization that is described in section 501(c)(3) or (13) of said Internal Revenue Code. At the time of the sale that is exempt under this subsection, the organization shall, in order to qualify for said exemption, do one of the following: (A) Present to the retailer (i) a copy of the United States Treasury Department determination letter that was issued to such organization and (ii) a certificate, in such form as the commissioner may prescribe, certifying that a United States Treasury Department determination letter has been issued to such organization and has not been revoked and that the tangible personal property or services that are being purchased from the retailer by such organization are to be used or consumed exclusively for the purposes for which such organization was established or (B) present to the retailer (i) a copy of the exemption permit that was issued pursuant to this subsection by the commissioner to such organization before July 1, 1995, after a determination of eligibility by the commissioner and (ii) a certificate, in such form as the commissioner may prescribe, certifying that an exemption permit was issued pursuant to this subsection by the commissioner to such organization before July 1, 1995, and was not revoked and that the tangible personal property or services that are being purchased from the retailer by such organization are to be used or consumed exclusively for the purposes for which the organization was established. The organization shall be liable for the tax otherwise imposed if such tangible personal property or services are not used or consumed exclusively for the purposes for which the organization was established.
DELAWARE	No general sales tax allowed at the state or local levels.
FLORIDA	**Stat. § 212.06(9)(2022)** (9) The taxes imposed by this chapter do not apply to the use, sale, or distribution of religious publications, bibles, hymn books, prayer books, vestments, altar paraphernalia, sacramental chalices, and like church service and ceremonial raiments and equipment. **Stat. § 212.08(7)(m) (2024)** 1. There are exempt from the tax imposed by this chapter transactions involving sales or leases directly to religious institutions when used in carrying on their customary nonprofit religious activities or sales or leases of tangible personal property by religious institutions having an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on. 2. As used in this paragraph, the term "religious institutions" means churches, synagogues, and established physical places for worship at which nonprofit religious services and activities are regularly conducted and carried on. The term "religious institutions" includes nonprofit corporations the sole purpose of which is to provide free transportation services to church members, their families, and other church attendees. The term "religious institutions" also includes nonprofit state, nonprofit district, or other nonprofit governing or administrative offices the function of which is to assist or regulate the customary activities of religious institutions. The term "religious institutions" also includes any nonprofit corporation that is qualified as nonprofit under section 501(c)(3) of the Internal Revenue

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	Code of 1986, as amended, and that owns and operates a Florida television station, at least 90 percent of the programming of which station consists of programs of a religious nature and the financial support for which, exclusive of receipts for broadcasting from other nonprofit organizations, is predominantly from contributions from the general public. The term “religious institutions” also includes any nonprofit corporation that is qualified as nonprofit under section 501(c)(3) of the Internal Revenue Code of 1986, as amended, the primary activity of which is making and distributing audio recordings of religious scriptures and teachings to blind or visually impaired persons at no charge. The term “religious institutions” also includes any nonprofit corporation that is qualified as nonprofit under section 501(c)(3) of the Internal Revenue Code of 1986, as amended, the sole or primary function of which is to provide, upon invitation, nonprofit religious services, evangelistic services, religious education, administrative assistance, or missionary assistance for a church, synagogue, or established physical place of worship at which nonprofit religious services and activities are regularly conducted.
GEORGIA	**Code § 48-8-3 (2023), effective January 1, 2025** The sales and use taxes levied or imposed by this article shall not apply to . . . (15) Sales: (A) Of any religious paper in this state when the paper is owned and operated by religious institutions or denominations and no part of the net profit from the operation of the institution or denomination inures to the benefit of any private person; (B) By religious institutions or denominations when: (i) The sale results from a specific charitable fund-raising activity; (ii) The number of days upon which the fund-raising activity occurs does not exceed 30 in any calendar year; (iii) No part of the gross sales or net profits from the sales inures to the benefit of any private person; and (iv) The gross sales or net profits from the sales are used for the purely charitable purposes of: (I) Relief to the aged; (II) Church related youth activities; (II) Religious instruction or worship; or (IV) Construction or repair of church buildings or facilities; (15.1) Sales of pipe organs or steeple bells to any church which qualifies as an exempt religious organization under section 501(c)(3) of the Internal Revenue Code. . . . (16) The sale or use of Holy Bibles, testaments, and similar books commonly recognized as being Holy Scripture regardless of by or to whom sold. [**Note:** In 2006 a federal district court in Georgia ruled that the exemptions found in sections 15(A) and (16) were unconstitutional. In 2007, the same court ordered the state of Georgia to cease enforcing these exemptions. Budlong v. Graham, 414 F. Supp. 2d 1222 (N.D. Ga. 2006), Budlong v. Graham, 488 F. Supp. 2d 1252 (N.D. Ga. 2007).]
HAWAII	**Rev. Stat. § 237-23 (2015)** Hawaii does not have a state sales tax. Instead, it has a retail excise tax. However, this tax does not apply to a. “(4) Corporations, associations, trusts, or societies organized and operated exclusively for religious, charitable . . . or educational purposes.” b. (1) The exemption shall apply only to organizations who register with the state department of taxation by filing a written application and pay a $20 registration fee. (2) To be approved, the organization must not inure to the private benefit of any individual and (3) the primary purpose of its activities shall not produce income “even though the income is to be used for or in furtherance of the exempt activities.”
IDAHO	**Code § 63-3622I. Literature (1999)** There is exempted from the taxes imposed by this chapter the sale or purchase, or the storage, use or other consumption of literature, pamphlets, periodicals, tracts and books published and sold by an entity qualified under section 501(c)(3) of the Internal Revenue Code, no part of the net earnings of which inures to the benefit of a private individual or shareholder. As used in this section, “literature” includes information available in alternative forms, including audio-visual and magnetic, optical or other machine-readable media. **Code § 63-3622J. School, church and senior citizen meals (2015)** There is exempted from the taxes imposed by this chapter . . . the sale of meals by a church to its members at a church function. **Code § 63-3622KK. Incidental sales by religious corporations or societies (1996)**

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	Whenever any religious corporation or society . . . purchases tangible personal property upon which it has paid the tax imposed by this chapter, or acquires tangible personal property via gift, the sale of such property . . . by the religious corporation or society shall be exempt from the taxes imposed in this chapter. . . . If at any time, tangible personal property [is] offered for sale to or used by the general public in the open market in regular competition with commercial enterprise, the sale shall be subject to the taxes imposed by this chapter.
ILLINOIS	**35 Compiled Statutes 120 / 2-5 (2024)** Gross receipts from proceeds from the sale of the following tangible personal property are exempt from the tax imposed by this Act . . . (11) Personal property sold to a . . . corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, or educational purposes. . . . On and after July 1, 1987, however, no entity otherwise eligible for this exemption shall make tax-free purchases unless it has an active identification number issued by the Department.
INDIANA	**Code § 6-2.5-5-25 (2025)** (a) Transactions involving tangible personal property, accommodations, or service are exempt from the state gross retail tax, if the person acquiring the property, accommodations, or service [is]: (1)(B)(viii) [an] organization; that is organized and operated exclusively for religious, charitable, scientific, literary, educational, or civic purposes if no part of its income is used for the private benefit or gain of any member, trustee, shareholder, employee or associate. . . . (D)(iv) [a] church; (D)(v) [a] monastery; (D)(vi) [a] convent; (D)(viii) [a] parochial school regularly maintained by a recognized religious denomination. **Code § 6-2.5-5-26 (2025)** (a) Sales of tangible personal property are exempt from the state gross retail tax if the organization: (2)(A) is described in section 25(a)(1)(D)(iv) through 25(a)(1)(D)(viii) of this chapter.
IOWA	**Code § 423.3 (2023)** 78. The sales price from sales or rental of tangible personal property, or services rendered by any entity where the profits from the sales or rental of the tangible personal property, or services rendered are used by or donated to a nonprofit entity which is exempt from federal income taxation pursuant to section 501(c)(3) of the Internal Revenue Code . . . or a nonprofit private educational institution, and where the entire proceeds from the sales, rental, or services are expended for any of the following purposes: (1) Educational. (2) Religious. (3) Charitable. A charitable act is an act done out of goodwill, benevolence, and a desire to add to or to improve the good of humankind in general or any class or portion of humankind, with no pecuniary profit inuring to the person performing the service or giving the gift. . . . This exemption does not apply to the sales price from games of skill, games of chance, raffles, and bingo games as defined in chapter 99B. This exemption is disallowed on the amount of the sales price only to the extent the profits from the sales, rental, or services are not used by or donated to the appropriate entity and expended for educational, religious, or charitable purposes.
KANSAS	**Stat. Ann. § 79-3606 (2024)** The following shall be exempt from the tax imposed by this act . . . (aaa) all sales of tangible personal property and services purchased by a religious organization which is exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code, and used exclusively for religious purposes, and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization which would be exempt from taxation under the provisions of this section if purchased directly by such organization. Nothing in this subsection shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any such organization. When any such organization shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to such organization concerned

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	a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate are found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for the purpose for which such certificate was issued, such organization concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate is issued without the payment of the sales or compensating tax otherwise imposed upon such materials, shall be guilty of a misdemeanor and, upon conviction therefore, shall be subject to the penalties provided for in subsection (g) of K.S.A. 79-3615, and amendments thereto. Sales tax paid on and after July 1, 1998, but prior to the effective date of this act upon the gross receipts received from any sale exempted by the amendatory provisions of this subsection shall be refunded. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional documentation required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this subsection. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director or the director's designee.
KENTUCKY	**Rev. Stat. § 139.495 (2026)** (1)(a) "Resident, nonprofit educational, charitable, or religious institutions which have qualified for exemption from incomes taxes under Section 501(c)(3) of the Internal Revenue Code; and (1)(b)(1.) is wholly owned and controlled by a resident or nonresident, nonprofit educational, charitable, or religious institution that has qualified for exemption under 501(c)(3) and (1)(b)(2.) disregarded as an entity separate from the resident or nonresident, nonprofit educational, charitable, or religious institution for federal income tax purposes . . . (6) For religious institutions, sales and use tax does not apply to any of the following: (a) sales of tangible personal property, digital property, or services made by a religious institution, provided the tangible personal property, digital property, or service is sold in this state within the religious function, or (b) purchases of tangible personal property, digital property, or services made by a religious institution, provided the tangible personal property, digital property, or service is to be used solely in this state within the religious function.
LOUISIANA	**Code § 47:305.14(A) (2013)** A(1)(a). The sales and use taxes . . . shall not apply to sales of tangible personal property at, or admission charges for, outside gate admissions to, or parking fees associated with, events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious organizations, which are nonprofit, when the entire proceeds, except for the necessary expenses such as fees paid for guest speakers, chair and table rentals, and food and beverage utility related items connected therewith, are used for educational, charitable, religious, or historical restoration purposes, including the furtherance of the civic, educational, historical, charitable, fraternal, or religious purpose of the organization. In addition, newspapers published in this state by religious organizations shall also be exempt from such taxes, provided that the price paid for the newspaper or a subscription to the newspaper does not exceed the cost to publish such newspaper. (b) Notwithstanding any other provision of this Section, the sales and use tax imposed by taxing authorities shall not apply to an event sponsored by a domestic nonprofit organization that is exempt from tax under section 501(c)(3) of the Internal Revenue Code when the event provides Louisiana heritage, culture, crafts, art, food, and music, and the sponsor has contracted for production management and financing services for the event. Such services shall constitute necessary expenses of the sponsor for purposes of the event. The provisions of this Subparagraph shall apply only to the sales of tangible personal property and admission charges for, outside gate admissions to, or parking fees associated with an event when the sales, charges, and fees are payable to or for the benefit of the sponsor of the event. The provisions of this Subparagraph shall apply only to an event which

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	transpires over a minimum of seven but not more than twelve days and has a five-year annual average attendance of at least three hundred thousand over the duration of the event. For purposes of determining the five-year annual average attendance, the calculation shall include the total annual attendance for each of the five most recent years. (2) The exemption provided herein shall not apply to any event intended to yield a profit to the promoter or to any individual contracted to provide services or equipment, or both, for the event. (3) This Section shall not be construed to exempt any organization or activity from the payment of sales or use taxes otherwise required by law to be made on purchases made by these organizations. (4) This Section shall not be construed to exempt regular commercial ventures of any type such as bookstores, restaurants, gift shops, commercial flea markets, and similar activities that are sponsored by organizations qualifying hereunder which are in competition with retail merchants. However, the exemption provided in this Section shall apply to thrift shops located on military installations, the operation of which is deemed to be an “event” for purposes of this exemption.
MAINE	**Rev. Stat. Ann. title 36, § 1760 (2024)** No tax on sales . . . shall be collected upon or in connection with . . . sales to . . . (16) . . . M. Regularly organized churches or houses of religious worship.
MARYLAND	**Tax-General Code § 11-204 (2024)** (a) The sales and use tax does not apply to . . . (3) a sale to a nonprofit organization made to carry on its work, if the organization: (i) 1. is located in the State; 2. is located in an adjacent jurisdiction and provides its services within the State on a routine and regular basis; or 3. is located in an adjacent jurisdiction whose law: A. does not impose a sales or use tax on a sale to a nonprofit organization made to carry on its work; or B. contains a reciprocal exemption from sales and use tax for sales to nonprofit organizations located in adjacent jurisdictions similar to the exemption allowed under this subsection; (ii) is a charitable, educational, or religious organization; (iii) is not the United States; and (iv) except for the American National Red Cross, is not a unit or instrumentality of the United States. . . . (b) The sales and use tax does not apply to a sale by: (1) a bona fide church or religious organization, if the sale is made for the general purposes of the church or organization.
MASSACHUSETTS	**Gen. Laws ch. 64H, § 6(e) (2018)** The following sales and the gross receipts therefrom shall be exempt from the tax imposed by this chapter . . . (e) Sales to any corporation, foundation, organization or institution, which is exempt from taxation under the provisions of section five hundred and one (c)(3) of the federal Internal Revenue Code, as amended, and in effect for the applicable period; provided, however, that such sales shall not be exempt unless (1) the tangible personal property or services which are the subject of such sales is used in the conduct of such religious, charitable, educational or scientific enterprise, (2) such corporation, foundation, organization or institution shall have first obtained a certification from the commissioner stating that it is entitled to such exemption, and (3) the vendor keeps a record of the sales price of each such separate sale, the name of the purchaser, the date of each such separate sale, and the number of such certificate. The certificate of exemption issued by the commissioner under clause (2) shall be effective for a period of 10 years from the date of its issuance or until January first, nineteen hundred and eighty-four, whichever shall last expire provided that ninety days prior to said date the commissioner shall notify such corporation, foundation, organization or institution of the expiration date of said certificate. Such corporation, foundation, organization or institution must obtain from the commissioner a renewal of such certificate in order to be entitled to a continuance of such exemption beyond the expiration date of any existing certificate. (f) Sales of building materials and supplies to be used in the construction, reconstruction, alteration, remodeling or repair of . . . (2) any building or structure owned by or held in trust for the benefit of any corporation, foundation, organization or institution described in paragraph (e) and used exclusively in the conduct of its religious, scientific, charitable or educational purposes . . . provided, however, that such . . . organization or institution shall have first obtained a certificate from the commissioner stating that it is entitled to such exemption and the vendor keeps a record of the sales price of each such separate sale, the name of the purchaser, the date of each such separate sale and the number of such certificate. . . .(m) Sales of newspapers, magazines, books required for instructional purposes in educational institutions, books used for religious worship, publications of any corporation, foundation, organization or institution described in paragraph (e) of this section and produced in an accessible format, including, but not limited to, braille, enlarged print, audio or electronic text, for use by

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	individuals unable to read other print due to disability, and motion picture films for commercial exhibition. . . .(cc) . . . meals prepared by the members thereof and served on its premises by any church or synagogue or by any church or synagogue organization to any organization of such church or synagogue the proceeds of which are to be used for religious or charitable purposes.
MICHIGAN	**Comp. Laws § 205.54a (2022)** Sec. 4a. (1) . . . [T]he following are exempt from the tax under this act: (a) A sale of tangible personal property not for resale to a nonprofit school, nonprofit hospital, or nonprofit home for the care and maintenance of children or aged persons operated by . . . a regularly organized church, religious organization, or fraternal organization . . . or a corporation incorporated under the laws of this state, if the income or benefit from the operation does not inure, in whole or in part, to an individual or private shareholder, directly or indirectly, and if the activities of the entity or agency are carried on exclusively for the benefit of the public at large and are not limited to the advantage, interests, and benefits of its members or any restricted group. . . . (b) A sale of tangible personal property not for resale to a regularly organized church or house of religious worship, except the following: (i) Sales in activities that are mainly commercial enterprises. (ii) Sales of vehicles licensed for use on public highways other than a passenger van or bus with a manufacturer's rated seating capacity of 10 or more that is used primarily for the transportation of persons for religious purposes.
MINNESOTA	**Stat. § 297A.70, subdivision 4 (2024)** (a) All sales, except those listed in paragraph (b), to the following "nonprofit organizations" are exempt: (1) a corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious, or educational purposes if the item purchased is used in the performance of charitable, religious, or educational functions. . . .(b) This exemption does not apply to the following sales: (1) building, construction, or reconstruction materials purchased by a contractor or a subcontractor as a part of a lump-sum contract or similar type of contract with a guaranteed maximum price covering both labor and materials for use in the construction, alteration, or repair of a building or facility; (2) construction materials purchased by tax-exempt entities or their contractors to be used in constructing buildings or facilities that will not be used principally by the tax-exempt entities; and (3) lodging as defined under section 297A.61, subdivision 3, paragraph (g), clause (2), and prepared food, candy, soft drinks, and alcoholic beverages as defined in 297A.61, subdivision 2, except wine purchased by an established religious organization for sacramental purposes.
MISSISSIPPI	**Code § 27-65-22 (2018)** (3) The tax imposed by this section shall not be levied or collected upon: (a) Any admissions charged at any place of amusement operated by a religious, charitable or educational organization, or by a nonprofit civic club or fraternal organization (i) when the net proceeds of such admissions do not inure to any one or more individuals within such organization and are to be used solely for religious, charitable, educational or civic purposes; or (ii) when the entire net proceeds are used to defray the normal operating expenses of such organization, such as loan payments, maintenance costs, repairs and other operating expenses; (b) Any admissions charged to hear gospel singing when promoted by a duly constituted local, bona fide nonprofit charitable or religious organization, irrespective of the fact that the performers and promoters are paid out of the proceeds of admissions collected, provided the program is composed entirely of gospel singing and not generally mixed with hillbilly or popular singing. **Code § 27-65-111 (2024)** (e) Sales of tangible personal property to an orphanage or old men's or ladies' home supported wholly or in part by a religious denomination fraternal nonprofit organization or other nonprofit organization. . . . (j) Sales of tangible personal property or services to the Salvation Army.
MISSOURI	**Rev. Stat. § 144.030 (2024)** 2. There are also specifically exempted from the provisions of the local sales tax law . . . (19) All sales made by or to religious and charitable organizations and institutions in their religious, charitable or educational functions and activities and all sales made by or to all elementary and secondary schools operated at public expense in their educational functions and activities.

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MONTANA	No statewide sales tax. Local sales taxes may apply; consult the relevant municipality's rules for religious organizations.
NEBRASKA	**Rev. Stat. § 77-2704.12 (2024)** (1) Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of purchases by (a) any nonprofit organization created exclusively for religious purposes. . . . (2) Any organization listed in subsection (1) of this section shall apply for an exemption on forms provided by the Tax Commissioner. The application shall be approved and a numbered certificate of exemption received by the applicant organization in order to be exempt from the sales and use tax. [**Editor's Note:** In 2026, the Nebraska legislature amended 77-2704.12(1) to eliminate provision (j), which provided a pass-through exemption for nonprofits developing or buying property on behalf of other exempt organizations.]
NEVADA	**Rev. Stat. § 374.3305 (1995)** There are exempted from the taxes imposed by this act the gross receipts from the sale of . . . any tangible personal property sold by or to a nonprofit organization created for religious, charitable or educational purposes. **Rev. Stat. § 374.3306 (2025)** 2. An organization is created for religious purposes if (a) It complies with the requirements set forth in subsection 6; and (b) The sole or primary purpose of the organization is the operation of a church, synagogue or other place of religious worship at which nonprofit religious services and activities are regularly conducted. Such an organization includes, without limitation, an integrated auxiliary or affiliate of the organization, men's, women's or youth groups established by the organization, a school or mission society operated by the organization, an organization of local units of a church and a convention or association of churches. 5. In determining whether, for the purposes of subsection 3, an organization is created for charitable purposes, the Department and Nevada Tax Commission shall consider, without limitation, whether the organization: (a) Operates exclusively for any exempt purpose under section 501(c)(3) of the Internal Revenue Code, 26 U.S.C. § 501(c)(3), and the organization is recognized as exempt by the Internal Revenue Service pursuant to section 501(c)(3) of the Internal Revenue Code, 26 U.S.C. § 501(c)(3); (c) Supports the advancement of religion . . . 6. In addition to the requirements set forth in subsections 2 to 5, inclusive, an organization is created for religious, charitable or educational purposes if: (a) No part of the net earnings of any such organization inures to the benefit of a private shareholder, individual or entity; (b) The business of the organization is not conducted for profit; (c) No substantial part of the business of the organization is devoted to the advocacy of any political principle or the defeat or passage of any state or federal legislation; (d) The organization does not participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office; and (e) Any property sold to the organization for which an exemption is claimed is used by the organization in this State in furtherance of the religious, charitable or educational purposes of the organization.
NEW HAMPSHIRE	No general sales tax allowed at the state or local levels.
NEW JERSEY	**Rev. Stat. § 54:32B-9 (2018)** (b) Except as otherwise provided in this section any sale or amusement charge by or to any of the following or any use or occupancy by any of the following, where such sale, charge, use or occupancy is directly related to the purposes for which the following have been organized, shall not be subject to

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	the sales and use taxes imposed under this act: a corporation, association, trust, or community chest, fund or foundation, organized and operated exclusively (1) for religious, charitable, scientific, testing for public safety, literary or educational purposes. . . . Such a sale, charge, use or occupancy by, or a sale or charge to, an organization enumerated in this subsection, shall not be subject to the sales and use taxes only if no part of the net earnings of the organization inures to the benefit of any private shareholder or individual, no substantial part of the activities of the organization is carrying on propaganda, or otherwise attempting to influence legislation, and the organization does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.
NEW MEXICO	**Stat. § 7-9-29 (2019)** A. Exempted from the gross receipts tax are the receipts of organizations that demonstrate to the department that they have been granted exemption from the federal income tax . . . as organizations described in Section 501(c)(3) of the United States Internal Revenue Code. . . . This section does not apply to receipts derived from an unrelated trade or business as defined in Section 513 of the United States Internal Revenue Code.
NEW YORK	**Tax Law § 1116 (2019)** Any sale or amusement charge by or to any of the following or any use or occupancy by any of the following shall not be subject to the sales and compensating use taxes imposed under this article . . . (4) Any corporation, association, trust, or community chest, fund, foundation, or limited liability company, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation . . . and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.
NORTH CAROLINA	**Gen. Stat. §§ 105-164.13 (2023)** The sale at retail, the use, storage or consumption in this State of the following tangible personal property is specifically exempted from the tax imposed by this Article . . . (31) Sales of meals not for profit to elderly and incapacitated persons by charitable or religious organizations not operated for profit . . . when such meals are delivered to the purchasers at their places of abode. (31a) Food sold by a church or religious organization not operated for profit when the proceeds of the sales are actually used for religious activities. . . .
NORTH DAKOTA	**Cent. Code § 57-39.2-04 (2024)** There are specifically exempted from the provisions of this chapter and from computation of the amount of tax imposed by it the following . . . 4b. Gross receipts from educational, religious, or charitable activities, when the entire amount of net receipts is expended for educational, religious, or charitable purposes. The exemption specified in this subsection does not apply to: (1) Gross receipts from taxable sales in excess of ten thousand dollars for an event not otherwise exempt under subdivision c, d, or e if the activities are held in a publicly owned facility for which fair market rent has not been paid; or (2) Gross receipts from activities if the seller competes with retailers by maintaining inventory, conducting retail sales on a regular basis from a permanent or seasonal location, or soliciting sales from a website prepared for or maintained by the seller. . . . 5. Gross receipts from sales of textbooks to regularly enrolled students of a private or public school and from sales of textbooks, yearbooks, and school supplies purchased by a private nonprofit elementary school, secondary school, or any other nonprofit institution of higher learning conducting courses of study similar to those conducted by public schools in this state. 25. Gross receipts from the sale of Bibles, hymnals, textbooks, and prayer books sold to nonprofit religious organizations.

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OHIO	**Rev. Code § 5739.02 (2023)** The tax does not apply to the following . . . (9) Sales of services or tangible personal property, other than motor vehicles, mobile homes, and manufactured homes, by churches or by nonprofit organizations operated exclusively for charitable purposes . . . provided that the number of days on which such tangible personal property or services, other than items never subject to the tax, are sold does not exceed six in any calendar year. If the number of days on which such sales are made exceeds six in any calendar year, the church or organization shall be considered to be engaged in business and all subsequent sales by it shall be subject to the tax. In counting the number of days, all sales by groups within a church or within an organization shall be considered to be sales of that church or organization. . . . (12) Sales of tangible personal property or services to churches. . . . (13) . . . building materials and services sold to a construction contractor for incorporation into a house of public worship or religious education.
OKLAHOMA	**Stat. title 68, § 1356 (2024)** There are hereby specifically exempted from the tax levied by this article . . . 7. Sale of tangible personal property or services to or by churches, except sales made in the course of business for profit or savings, competing with other persons engaged in the same or a similar business or sale of tangible personal property or services by an organization exempt from federal income tax pursuant to section 501(c) of the Internal Revenue Code of 1986, as amended, made on behalf of or at the request of a church or churches if the sale of such property is conducted not more than once each calendar year for a period not to exceed three (3) days by the organization and proceeds from the sale of such property are used by the church or churches or by the organization for charitable purposes. . . . 27. Sales of tangible personal property or services occurring on or after June 1, 1995, to children's homes which are supported or sponsored by one or more churches, members of which serve as trustees of the home. . . . 29. Sales of tangible personal property or services to youth camps which are supported or sponsored by one or more churches, members of which serve as trustees of the organization. . . . 65. Sales of boxes of food by a church or by an organization, which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501 (c)(3). To qualify under the provisions of this paragraph, the organization must be organized for the primary purpose of feeding needy individuals or to encourage volunteer service by requiring such service in order to purchase food. These boxes shall only contain edible staple food items. 66. Sales of tangible personal property or services to any person with whom a church has duly entered into a construction contract, necessary for carrying out such contract or to any subcontractor to such a construction contract.
OREGON	No general sales tax allowed at the state or local levels.
PENNSYLVANIA	**Stat. title 72, § 7204 (2024)** The [sales tax] shall not be imposed on . . . (10) The sale at retail to or use by . . . a religious organization for religious purposes of tangible personal property or services other than pursuant to a construction contract: Provided, however, That the exclusion of this clause shall not apply with respect to any tangible personal property or services used in any unrelated trade or business carried on by such organization or institution or with respect to any materials, supplies and equipment used and transferred to such organization or institution in the construction, reconstruction, remodeling, renovation, repairs and maintenance of any real estate structure, other than building machinery and equipment, except materials and supplies when purchased by such organizations or institutions for routine maintenance and repairs. . . . (28) The sale at retail or use of religious publications sold by religious groups and Bibles and religious articles. . . . (57) The sale at retail to or use by a construction contractor of building machinery and equipment and services thereto that are: (i) transferred pursuant to a construction contract for any . . . religious

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	organization for religious purposes, provided that the building machinery and equipment and services thereto are not used in any unrelated trade or business.
RHODE ISLAND	**Gen. Laws § 44-18-30 (2022)** There are exempted from the taxes imposed by this chapter the following gross receipts . . . (5) (i) From the sale to as herein defined, and from the storage, use, and other consumption in this state or any other state of the United States of America of tangible personal property by . . . churches . . . and other institutions or organizations operated exclusively for religious or charitable purposes. . . . (ii) In the case of contracts entered into with . . . churches . . . and other institutions or organizations operated exclusively for religious or charitable purposes, the contractor may purchase such materials and supplies . . . as are to be utilized in the construction of the projects being performed under the contracts without payment of the tax. . . . (16) Camps. From the rental charged for living quarters, or sleeping or housekeeping accommodations at camps or retreat houses operated by religious, charitable, educational, or other organizations and associations mentioned in subdivision (5), or by privately owned and operated summer camps for children.
SOUTH CAROLINA	**Code §§ 12-36-2110(c) (2022) and 2120 (2017)** 2110(C). For the sale of each musical instrument, or each piece of office equipment, purchased by a religious organization exempt under Internal Revenue Code Section 501(c)(3), the maximum tax imposed by this chapter is three hundred dollars. The musical instrument or office equipment must be located on church property and used exclusively for the organization's exempt purpose. The religious organization must furnish to the seller an affidavit on forms prescribed by the commission. The affidavit must be retained by the seller. 2120. Exempted from the taxes imposed by this chapter are the gross proceeds of sales, or sales price of . . . (8) newsprint paper, newspapers, and religious publications, including the Holy Bible.
SOUTH DAKOTA	**Codified Laws § 10-45-10 (2011)** There are hereby specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, the gross receipts from sales of tangible personal property . . . to any nonprofit charitable organization maintaining a physical location within this state which devotes its resources exclusively to the relief of the poor, distressed or underprivileged, and has been recognized as an exempt organization under § 501(c)(3) of the Internal Revenue Code. **Codified Laws § 10-45-13 (2012)** There are specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, the gross receipts from the following . . . (5) Religious, benevolent, fraternal, youth association or charitable activities, including any bingo or lottery conducted pursuant to § 22-25-25, where the entire amount of such receipts after deducting all costs directly related to the conduct of such activities is expended for religious, benevolent, fraternal, youth association or charitable purposes, and, except for any bingo or lottery, the receipts are not the result of engaging in business for more than three consecutive days. For the purposes of determining whether this business has been engaged in for more than three days, days necessary to set up, organize, prepare for, take down, or disassemble the business or activity may not be construed as days engaged in business. However, receipts from tangible personal property or services purchased for use in the activity are included in the measure of sales tax . . . (9) Religious, benevolent, fraternal, youth association or charitable activities conducted at county fairs, if the entire amount of such receipts after deducting all costs directly related to the conduct of such activities is expended for religious, benevolent, fraternal, youth association or charitable purposes, and the receipts are not the result of engaging in business for more than five consecutive days. However, receipts from tangible personal property or services purchased for use in the activity are included in the measure of sales tax; (10) Admissions to circus performances sponsored or operated by religious, benevolent, fraternal or youth associations, if the entire amount of the receipts after deducting all costs directly related to the conduct of the circus performances is expended for religious, benevolent, fraternal, youth associations or charitable purposes; (11) Admissions to events or receipts from activities sponsored and operated by religious, benevolent, or charitable organizations for a period not to exceed thirty days in any calendar year, if the entire

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	amount of the receipts after deducting all costs directly related to the conduct of the event or activity is expended for the benefit of homeless persons.
TENNESSEE	**Code Ann. § 67-6-322 (2011)** (a) There is exempt from the provisions of this chapter any sales or use tax upon tangible personal property, computer software, or taxable services sold, given, or donated to any . . . (1) church, temple, synagogue or mosque.
TEXAS	**Tax Code §§ 151.310 (2017) and 312 (1999)** 310. (a) A taxable item sold, leased, or rented to, or stored, used, or consumed by, any of the following organizations is exempted from the taxes imposed by this chapter: (1) an organization created for religious, educational, or charitable purposes if no part of the net earnings of the organization benefits a private shareholder or individual and the items purchased, leased, or rented are related to the purpose of the organization. . . . 312. Periodicals and writings that are published or distributed by a religious, philanthropic, charitable, historical, scientific, or other similar organization that is not operated for profit, but excluding an educational organization, are exempted from the taxes imposed by this chapter.
UTAH	**Code § 59-12-104 (2024)** The following sales and uses are exempt from the taxes imposed by this chapter . . . (8) sales made to or by religious or charitable institutions in the conduct of their regular religious or charitable functions and activities, if the requirements of section 59-12-104.1 are fulfilled [see below]. **Code § 59-12-104.1 (2026)** (1) . . . sales made by religious or charitable institutions or organizations are exempt from the sales and use tax imposed by this chapter if the sale is made in the conduct of the institution's or organization's regular religious or charitable functions or activities. (2) (a) . . . sales made to a religious or charitable institution or organization are exempt from the sales and use tax imposed by this chapter if the sale is made in the conduct of the institution's or organization's regular religious or charitable functions and activities. (b) In order to facilitate the efficient administration of the exemption granted by this section, the exemption shall be administered as follows: (i) the exemption shall be at point of sale if the sale is in the amount of at least $1,000; (ii) except as provided in Subsection (2)(b)(iii), if the sale is less than $1,000, the exemption shall be in the form of a refund of sales or use taxes paid at the point of sale; and (iii) notwithstanding Subsection (2)(b)(ii), the exemption under this section shall be at point of sale if the sale is: (A) made pursuant to a contract between the seller and the charitable or religious institution or organization; or (B) made by a public utility . . . to a religious or charitable institution or organization. (3) An entity that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code: (a) qualifies as a religious or charitable institution or organization for purposes of this section; and (b) may claim the exemption granted by this section. (4)(a) Religious or charitable institutions or organizations entitled to a refund under Subsection (2)(b)(ii) may apply to the commission for the refund of sales or use taxes paid.
VERMONT	**Stat. title 32, § 9743 (2022)** Any sale, service or amusement charged by or to any of the following or any use by any of the following are not subject to the sales and use taxes imposed under this chapter. . . . (3) Organizations which qualify for exempt status under the provisions of 26 U.S.C. § 501(c)(3) . . . (A) The organization first shall have obtained a certificate from the commissioner stating that it is entitled to the exemption. . . . (C) Sales other than entertainment charges by qualified Section 501(c)(3) organizations shall be exempt if the organizatin's gross sales of tangible personal property and services that would be subject to tax under this chapter but for this subdivision, in the prior year, did not exceed $20,000.00. . . . (D) Sales of fresh cut flowers only, by a qualified Section 501(c)(3) organization, during a single annual sales event not to exceed seven days, shall be exempt. (4)(A) Sales of building materials and supplies to be used in the construction, reconstruction, alteration, remodeling or repair of . . . (ii) any building or structure owned by or held in trust for the benefit of any

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	organization described in subdivision (3) and used exclusively for the purposes upon which its exempt status is based.
VIRGINIA	**Code § 58.1-609.11 (2024)** B. Any nonprofit organization that holds a valid certificate of exemption from the Department of Taxation, or any nonprofit church that holds a valid self-executing certificate of exemption, that exempts it from collecting or paying state and local retail sales or use taxes as of June 30, 2003 . . . shall remain exempt from the collection or payment of such taxes under the same terms and conditions as provided under such sections as such sections existed on June 30, 2003, until . . . (iii) July 1, 2004, for the first one-half of such entities that were exempt under [former] section 58.1-609.8, except churches, which will remain exempt under the same criteria and procedures in effect for churches on June 30, 2003; (iv) July 1, 2005, for the second one-half of such entities that were exempt under section 58.1-609.8. . . . At the end of the applicable period of such exemptions, to maintain or renew an exemption for the period of time set forth in subsection G, each entity must follow the procedures set forth in subsection C and meet the criteria set forth in subsection D. Provided, however, that any entity that was exempt from collecting sales and use tax shall continue to be exempt from such collection, provided that it follows the other procedures set forth in subsection C and meets the criteria set forth in subsection D. C. On and after July 1, 2004, in addition to the organizations described in subsection B, the tax imposed by this chapter . . . shall not apply to purchases of tangible personal property for use or consumption by any nonprofit entity that, pursuant to this section, (i) files an appropriate application with the Department of Taxation, (ii) meets the applicable criteria, and (iii) is issued a certificate of exemption from the Department of Taxation for the period of time covered by the certificate. D. To qualify for the exemption under subsection C, a nonprofit entity must meet the applicable criteria under this subsection as follows: 1. a. The entity is exempt from federal income taxation (i) under section 501(c)(3) of the Internal Revenue Code . . . or b. The entity has annual gross receipts less than $5,000, and the entity is organized for at least one of the purposes set forth in section 501(c)(3) of the Internal Revenue Code . . . and 2. The entity is in compliance with all applicable state solicitation laws, and where applicable, provides appropriate verification of such compliance; and 3. The entity's annual general administrative costs, including salaries and fundraising, relative to its annual gross revenue, under generally accepted accounting principles, is not greater than 40 percent; and 4. If the entity's gross annual revenue was at least $750,000 in the previous year, then the entity must provide a financial review performed by an independent certified public accountant. However, for any entity with gross annual revenue of at least $1.5 million in the previous year, the Department may require that the entity provide a financial audit performed by an independent certified public accountant. If the Department specifically requires an entity with gross annual revenue of at least $1.5 million in the previous year to provide a financial audit performed by an independent certified public accountant, then the entity shall provide such audit in order to qualify for the exemption under this section, which audit shall be in lieu of the financial review; and 5. If the entity filed a federal 990 or 990 EZ tax form, or the successor forms to such forms, with the Internal Revenue Service, then it must provide a copy of such form to the Department of Taxation; and 6. If the entity did not file a federal 990 or 990 EZ tax form, or the successor forms to such forms, with the Internal Revenue Service, then the entity must provide the following information: a. A list of the Board of Directors or other responsible agents of the entity, composed of at least two individuals, with names and addresses where the individuals physically can be found; and b. The location where the financial records of the entity are available for public inspection. E. On and after July 1, 2004, in addition to the criteria set forth in subsection D, the Department of Taxation shall ask each entity for the total taxable purchases made in the preceding year, unless such records are not available through no fault of the entity. If the records are not available through no fault of the entity, then the entity must provide such information to the Department the following year. No information provided pursuant to this subsection (except the failure to provide available information) shall be a basis for the Department of Taxation to refuse to exempt an entity.

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	F. Any entity that is determined under subsections C, D, and E by the Department of Taxation to be exempt from paying sales and use tax shall also be exempt from collecting sales and use tax, at its election, if (i) the entity is within the same class of organization of any entity that was exempt from collecting sales and use tax on June 30, 2003, or (ii) the entity is organized exclusively to foster, sponsor, and promote physical education, athletic programs, and contests for youths in the Commonwealth. G. The duration of each exemption granted by the Department of Taxation shall be no less than five years and no greater than seven years. During the period of such exemption, the failure of an exempt entity to maintain compliance with the applicable criteria set forth in subsection D shall constitute grounds for revocation of the exemption by the Department. At the end of the period of such exemption, to maintain or renew the exemption, each entity must provide the Department of Taxation the same information as required upon initial exemption and meet the same criteria.
WASHINGTON	**Rev. Code § 82.08.02573 (2010)** The [sales tax] does not apply to a sale made by a nonprofit organization or library, if the gross income from the sale is exempt [from tax]. [**Editor's Note:** Washington does not provide a blanket sales tax exemption to qualifying nonprofits, and churches should note when specific activities do not receive exemption. In 2025, Washington's legislature amended the definition of sales and services subject to retail sales tax to include live presentations, IT services, custom website and software development, advertising services, temporary staffing, and private security and monitoring devices. Unless the activity qualifies as an exempt fundraising event under Rev. Code § 82.08.02573 or Rev. Code § 82.04.3651, tax-exempt organizations are required to collect retail sales tax when buying or selling these newly taxable services. In 2026, the legislature further amended the definition to exempt live presentations given by a 501(c)(3) organization.]
WEST VIRGINIA	**Code § 11-15-9 (2021)** The following sales of tangible personal property and/or services are exempt as provided in this subsection . . . (5) Sales of property or services to churches which make no charge whatsoever for the services they render: Provided, that the exemption granted in this subdivision applies only to services, equipment, supplies, food for meals and materials directly used or consumed by these organizations, and does not apply to purchases of gasoline or special fuel. . . . (6) Sales of tangible personal property or services to a corporation or organization which has a current registration certificate . . . which is exempt from federal income taxes under Section 501(c)(3) or (c)(4) of the Internal Revenue Code of 1986, as amended, and which is: (A) A church or a convention or association of churches as defined in Section 170 of the Internal Revenue Code of 1986, as amended. . . . (24) Food for the following are exempt . . . (C) Food purchased or sold by a charitable or private nonprofit organization . . .under a program to provide food to low-income persons at or below cost . . . (F) Food sold by any religious organization at a social or other gathering conducted by it or under its auspices, if the purpose in selling the food is to obtain revenue for the functions and activities of the organization and the revenue obtained from selling the food is actually used in carrying on those functions and activities: Provided, That purchases made by the organizations are not exempt as a purchase for resale; . . . (25) Sales of food by little leagues, midget football leagues, youth football or soccer leagues, band boosters or other school or athletic booster organizations supporting activities for grades kindergarten through twelve and similar types of organizations, including scouting groups and church youth groups, if the purpose in selling the food is to obtain revenue for the functions and activities of the organization and the revenues obtained from selling the food is actually used in supporting or carrying on functions and activities of the groups: Provided, That the purchases made by the organizations are not exempt as a purchase for resale.
WISCONSIN	**Stat. §§ 77.54(7m) and 77.54(9a)(f) (2016)** (7m) Occasional sales of tangible personal property, or items or property under s. 77.52(1)(b) or (c), or services, including admissions or tickets to an event; by a . . . church . . . not involving entertainment for which payment in the aggregate exceeds $50,000 for performing or as

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	reimbursement of expenses unless access to the event may be obtained without payment of a direct or indirect admission fee; conducted by the organization if the organization is not engaged in a trade or business and is not required to have a seller's permit. For purposes of this subsection, an organization is engaged in a trade or business and is required to have a seller's permit if its sales of tangible personal property, and items, property, and goods under s. 77.52(1)(b), (c), and (d), and services, not including sales of tickets to events, and its events occur on more than 75 days during the year, unless its taxable receipts do not exceed $50,000 during the year. The exemption under this subsection does not apply to the sales price from the sale of bingo supplies to players or to the sale, rental or use of regular bingo cards, extra regular cards and special bingo cards. . . . (9a) The sales price from sales to, and the storage by, use by or other consumption of tangible personal property, and items and property under s. 77.52(1)(b) or (c), and taxable services by (f) Any corporation, community chest, fund, or foundation or association organized and operated exclusively for religious, charitable, scientific or educational purposes, . . . no part of the net income of which inures to the benefit of any private stockholder, shareholder, member or corporation.
WYOMING	**Stat. § 39-15-105(a) (2024)** (iv) For the purpose of exempting sales of services and tangible personal property sold to . . . charitable and nonprofit organizations . . . the following are exempt . . . (B) Sales made to religious or charitable organizations including nonprofit organizations providing meals or services to senior citizens as certified to the department of revenue by the department of health in or for the conduct of the regular religious, charitable or senior citizen functions and activities and sales of meals made to persons in regular conduct of senior citizen centers functions and activities; (C) Occasional sales made by religious or charitable organizations for fund raising purposes for the conduct of regular religious or charitable functions and activities, and not in the course of any regular business. For the purposes of this subparagraph, "regular business" means the habitual or regular activity of the organization excluding any incidental or occasional operation.