

# North Dakota State University

## Policy Manual

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### SECTION 508 TAXES

SOURCE: NDSU President

North Dakota State University is a tax-exempt organization under Section 170 of the Internal Revenue Code. Donations made directly to the University are tax deductible.

Under state law (NDCC 57-39.2-04), NDSU is exempt from sales taxes applicable to purchases, rentals and leases of tangible personal property that is purchased and shipped to NDSU or is purchased from a North Dakota vendor.

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HISTORY:  
New February 26, 2001