



New York State Department of
TAXATION and FINANCE
OTPA Sales Tax Exempt Organizations Unit
Building 9 Room 154
W.A. Harriman Campus
Albany, NY 12227

January 01, 2026

New York State Gaming Commission
Suffolk Regional Off Track Betting Corporation
1180 Veterans Memorial Highway
Hauppauge NY 11788

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, New York State Gaming Commission, from the payment of New York State and local sales and use taxes on their purchases. In order to make tax exempt purchases, a New York State governmental entity must present vendors with the entity's official purchase order or other documentation (e.g., payment voucher, contract of sale, Form AC 946, *Tax Exemption Certificate*, Form ST-129, *Exemption Certificate - Tax on occupancy of hotel rooms*, etc.) which indicates that the purchaser is a New York State governmental entity.

Tax exemption numbers and Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, are not issued to New York State governmental entities. If a vendor requests a tax exemption number or Form ST-119.1, *Exempt Organization Exempt Purchase Certificate* from you, the New York State Gaming Commission may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the New York State Gaming Commission is the purchaser, and is the only documentation the vendor needs in order to not collect sales tax.

For additional information, please refer to Publication 843, *A Guide to Sales Tax in New York State for Exempt Organizations*, which is available on the New York State Tax Department website at www.tax.ny.gov

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