



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 31, 2024

Central New York Regional Transportation Authority  
200 Cortland Avenue  
PO Box 820  
Syracuse, NY 13205-0820

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, Central New York Regional Transportation Authority, from the payment of New York State 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.

#### **Subsidiary Corporations**

CNY Centro Inc	Centro of Oswego Inc
Centro of Cayuga Inc	Centro Call-a Bus Inc
Centro Parking Inc	Designated Recipient Services Inc
Intermodal Transportation Center Inc	Centro of Oneida Inc

**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 Central New York Regional Transportation Authority may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the Central New York Regional Transportation Authority is the purchaser, 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 [nystax.gov](http://nystax.gov)

New York State Department of Taxation and Finance  
OTPA-Taxpayer Guidance Division  
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# **USE OF CNYRTA SALES TAX EXEMPTION LETTER**

The letter from the New York State Department of Taxation and Finance (Technical Services Bureau, Sales Tax – Exempt Organizations Unit) regarding the exemption of the CNYRTA (including its subsidiary corporations) from sales taxes is only to be used when the CNYRTA is the formal purchaser of any goods and services. As noted in the letter:

**Tax exemption numbers are not issued to governmental entities. In order to make tax free purchases, your authority and its subsidiary corporations must present vendors with its official purchase order. You may present a copy of this letter along with your purchase order to any vendor who requests a tax exemption number of Exempt Organization Certificate, Form ST-119.1. [underline added]**

## **NOTICE TO VENDOR**

**This letter is not an exemption document. You are not required to collect tax from the CNYRTA, if they present you with their purchase order. A governmental purchase order is the only evidence you need to substantiate an exempt sale to a governmental purchaser.**

These certificates are not to be used by any party other than the CNYRTA and its subsidiary corporations in the conduct of official business. They should never be used by a CNYRTA vendor to purchase supplies, even when those supplies are used under contract with CNYRTA, as the vendor itself does not gain the benefit of our tax exempt status by supplying goods or services to the CNYRTA. Also, such entities as the various social clubs made up of CNYRTA employees cannot use the CNYRTA's tax exempt status to purchase items for use by those organizations. Finally, it should be obvious that these letters should never be used by any individual to avoid sales tax on a purchase made for private or personal purposes.

Any questions regarding this letter should be directed to the Vice President of Finance or the Senior Director of Procurement.