

Resale exemptions. In Mississippi the sale of taxable services or tangible personal property to a retailer for resale in the regular course of business is considered to be a wholesale sale. If you're making wholesale purchases you are exempt from sales tax. Wholesale or exempt sales must be substantiated by an invoice that clearly indicates the following information:

- the date
- the name and address of the vendor (seller)
- your name and address
- the items sold
- the price

Resale exemption certificate. Mississippi does not have a formal resale exemption certificate. If you're making purchases for resale the invoice must include the following information:

- the date
- the name and address of the vendor (seller)
- your name and address
- the items sold
- the price

Blanket resale certificates. Sellers have no formal way of accepting a blanket certificate from you as a purchaser if you repeatedly purchase the same type of property or service for processing or resale. However, if the invoice has the information required above for resale exemption certificates, that will in effect act like a blanket certificate.