

January 1, 2026

Statement of legal authority as to the tax-exempt status of Texas A&M University-Kingsville (TAMUK).

TAMUK is a general academic teaching institution of the State of Texas. Education Code s.61.003(3).

The Texas A&M University System (TAMUS) is an “other agency” of higher education. Education Code s.61.003 (6).

TAMUK is a component of TAMUS. Education Code s.87.301.

TAMUS and its component educational institutions and agencies are governmental units of the State of Texas. *Prairie View A&M University v. Mitchell*, 27 S.W.3d 323, 325 (Tex. App.-Hou (1st Dist) 2000, denied).

The Texas A&M University System and its component institutions and agencies are tax exempt under section 115 of the Internal Revenue Code. Contributions to such organizations are deductible by donors as provided in section 170 of the Internal Revenue Code.

The above statements related to the tax-exempt status of Texas A&M University-Kingsville were provided by:

Jerry M. Brown
Senior Staff Attorney
Office of General Counsel
The Texas A&M University System
John B. Connally Building, 6th Floor
301 Tarrow
College Station, Texas 77840-7896
(979) 458-6126
(979) 845-9570 (fax)
E-mail: jmbrown@tamu.edu

Please direct any questions regarding the university’s status as a tax-exempt institution directly to Mr. Brown.

Notification of tax-exempt status prepared by:

Diana P. Luna, Ed.D.
Executive Director-Operations
Office of Research & Innovation
Texas A&M University – Kingsville
Authorized to Sign for Institution

Diana P. Luna
