

TAXABLE/NON-TAXABLE GUIDELINES

SALES TAX

Submitted quarterly – Please submit a **Transaction Detail by Category Report** to the Business Office.

- July 1, 2015 – September 30, 2015 – Due October 9, 2015
- October 1, 2015 – December 31, 2015 – Due January 11, 2016
- January 1, 2016 – March 31, 2016 – Due April 11, 2016
- April 1, 2016 – June 30, 2016 – Due July 10, 2016

All items purchased by a public school for the school's own use qualify for an exemption from sales tax if the items purchased relate to the educational process.

EXEMPT SCHOOL ITEMS

Schools are not required to collect taxes on the following:

- Fees and admission tickets
- Student club membership fees
- Parking permits

TAXABLE SALES

Public schools and school-related organizations must collect tax on all sales that are not specifically exempted. For example:

- Sales tax must be collected on school purchased school supplies sold directly to students, including athletic equipment and physical education uniforms.
- Student publications such as yearbooks (unless it's your one free tax day) and football programs.
- Books sold to student at book fairs unless acting as an agent for the vendor and the vendor is collecting and remitting sales tax.
- School/teams shirts are taxable items if sold for a profit.
- Non-food items must include taxes even if we are paying with school check, only exemptions are if the club purchases items as an incentive to the student or purchasing food items.

Please note on your Voucher Request Form if non-consumables purchases are taxable/non-taxable items.