

PTA Purchases and Sales Tax

Sales Tax Non-Exempt

For items that are re-sold PTA must pay sales tax. Some examples of these are:

- Scooby's Hot Lunch (food)
- Skuddlebutt's Hot Lunch (food)
- Spirit Wear
- Student Supply Kits
- School Store items

Sales Tax Exempt

Items not being re-sold, are giveaways, or are part of a fundraiser. When purchasing, provide the store/vendor with the tax exempt letter. The PTA cannot reimburse you when you pay sales tax for tax exempt items. Some examples:

- Hot Lunch supplies (ketchup, napkins)
- Games, crafts, goodies, and food for class parties
- Food being sold as part of a school fundraiser (ex. Bulldog Shuffle food; Restaurant Nights do not fall into this category; the vendor must collect sales tax).
- Supplies for any activities

Any questions? Please contact the [Treasurer](#) for clarification.