

TAXABLE SALES

Agenda books
Agricultural sales
Art - supplies and works of art
Artistic - CDs, tapes, videos
Athletic - equipment and uniforms
Auction items sold
Automotive - parts and supplies
Band - equipment, supplies, patches, badges, uniform sales or rentals
Book covers
Books - workbooks, vocabulary, library, author (when we are the seller)
Brochure items
Calculators
Calendars
Candles
Car - painting, pin striping
Clothing - school, club, class, spirit
Computer - supplies, mouse pads
Cosmetology products sold to customers
Cups - glass, plastic, paper
Decals
Directories - student, faculty
Drafting - supplies
Family and Consumer Science - supplies and sewing kits
Fees - copies, printing, laminating
Flowers - roses, carnations, arrangements
Greeting Cards
Handicrafts
Horticulture items
Hygiene supplies
Identification cards -- when they are sold to entire student body (not just the fine for a lost ID card)
Locks - sales and rentals
Lumber
Merchandise, tangible personal property
Magazines - subscriptions less than six months
Magazines - when sold individually
Musical supplies - recorders, reeds
Parts - career & technology classes (not to include products used in cosmetology)
Parts - upholstery
PE - uniforms, supplies
Pennants
Pictures - school, group (if school is the seller)
Plants - holiday greenery and poinsettias
Rentals - equipment of any kind
Rentals - uniforms of any kind, towels

Repairs to tangible personal property (i.e., computer repair, house remodeling)
Rings and other school jewelry
Rummage, yard, and garage sales
Safety supplies
School publications - brochures
School publications - magazines (unless > six month subscription)
School publications - newsletters, newspapers (generally are not sold though)
School publications - reading books
School publications - sheet music, hymnals
School publications - yearbooks
School store - all items (except food)
Science - science kits, boards, supplies
Spirit items
Stadium seats
Stationery
Supplies - any sold to students
Uniforms - any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Vending - pencils and other non-edible supplies when the school services the machine
Woodworking crafts - entire sale to include parts and labor
Yard signs

NON-TAXABLE SALES	
Ad Sales-in yearbooks, athletic programs, newspapers, posters	
Admission tickets - athletic , dances, dance performances, drama and musical performances	
Admission - summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, academic competition fees	
Club memberships	
Cosmetology Services (Products sold to customers are taxable)	
Discount/Entertainment cards and books	
Facility rentals for school groups	
Food and drinks sold at PTA Carnivals	
Sale of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities.	
Vending machine sales	
Meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day.	
Candy and food items sold through fund raising drives by PTA or students of the school who are under nineteen years of age	
Labor -automotive, upholstery classes (parts are taxable)	
Lost Library Books or Lost Textbooks	
Magazine subscriptions greater than six months	
Parking permits	
Services- car wash, cleaning	