

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

Taxable Sales

Decals
Directories - student, faculty
Drafting – supplies
Facility rentals – if food is provided in cost of rental
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

Taxable Sales

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

Taxable Sales

Safety supplies
School publications - athletic programs, posters
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

tax
exempt

~~tax~~
exempt

Ad sales - in yearbooks, athletic programs, newspapers, posters
Admission – athletic, dances, dance performances, drama and musical performances
Admission – summer camps, clinics, workshops, project graduation
Admission – banquet fees
Admission - bids, prom, homecoming
Admission - tournament fees, academic competition fees
Cosmetology services (Products sold to customers are taxable)
Discount/Entertainment cards and books
Facility rentals (if no food is sold or if rented to another exempt organization)
Food items sold during fundraisers (including annual plants and seeds that produce food for human consumption)
Labor - automotive, upholstery classes (parts are taxable)
Magazine subscriptions greater than six months
Parking permits
Services - car wash, cleaning