

## Sales Tax

Certificate of tax exemption only applies to purchases made by the school. In order to use the tax exemption, the purchases made by the school must have an educational purpose and benefit the school, teachers and/or students. The exemption does not apply to sales made by the school to students, teachers, parents or the general public. **Items purchased that will be sold or charged to student, teachers, parents or the general public are taxable.**

All taxable purchases must either pay tax to the vendor at the point of sale (preferred method) or collect tax on items sold and send the tax payment to the district office to be paid to the Department of Revenue following the procedures outlined in this section of the manual.

The following items are exempt from sales tax:

- Sale of yearbooks, magazines, newspapers, directories, bulletins and similar publications distributed by schools offering grades K through 12.
- Certain grocery items. Please see the complete listing reference Department of Revenue Form DR-45NT Nontaxable Medical Items and General Grocery List.
- Food sold as school lunch to students, teachers, school employees or school guests.
- Admission charges when student or faculty talent is used in an athletic or other event sponsored by a school.
- Classroom supplies and technology.
- Sale of schoolbooks, including printed textbooks and workbooks, containing printed instruction material for education purposes.
- Uniforms and instruments used by students and returned to the school.

The following items are taxable:

- Fundraising activities.
- Any taxable item purchased outside Florida when tax was not paid at time of purchase.
- Any items purchased tax-exempt intending to resell.
- Concession sales including but not limited to chewing gum, candy, soft drinks, hotdogs, ice cream and other items with a sales price of 10¢ or more.
- School uniforms, shirts or other items that are sold by the school.
- Sale of school materials and supplies.
- School store sales.
- Taxable items purchased on the Internet (on-line) sales.

Use the following form to remit sales tax.