

SALES TAX

All items for resale sold by a public school or a school organization including items where fees were collected are taxable unless specifically exempt. Some exempt items are:

1. Admissions to an event if all talent is drawn from the students or school personnel.
2. Sale of schoolbooks, including textbooks, workbooks, yearbooks, magazines, directories, bulletins, papers, and similar publications to the students.
3. Subscriptions to magazines entered as second class mail sold for an annual or longer period of time.
4. Groceries, including the following, are exempt: bakery products, berries, bread, butter, canned food, cereal and cereal products, cocoa, coffee, condiments, desserts, eggs, fish and fish products, flour, fruit juices, fruit, grits, jams, jellies, meal, meat, melons, milk, nuts, oleomargarine, poultry, relishes, salt, seafood, etc. Such decorative, reusable containers as a cheese crock are taxable.
5. Band uniforms, athletic uniforms and equipment, caps and gowns and other items of clothing bought and paid for by a school with ownership and title remaining in the school are exempt. (The sale, lease or rental of these items is taxable.)