

# A. W. BEATTIE CAREER CENTER

SECTION: FINANCES

TITLE: SALES TAX

ADOPTED: June 15, 2000

REVISED: April 25, 2013

APPROVED: May 23, 2013

616.1 SALES TAX	
1. Authority 72 P.S.7204(12)	The Career Center is exempt from sales tax on the purchase of tangible, personal property or services that are used by the school. The Career Center shall control use of its sales tax exemption number issued by the Department of Revenue, in compliance with established regulations. The exemption number shall be used only when buying property or services for the Career Center use.
2. Guidelines	In accordance with Department of Revenue guidelines, tool kits and equipment that are purchased through the Career Center and resold to students require that appropriate state sales tax be collected.
2. Guidelines	Parents and students will be notified annually of this requirement through the Student Handbook.  In order to monitor these activities, the Director of Finance shall develop procedures to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.
	Reference : Policy 110