

List of Common Taxable Items

The following list of items or activities have been identified as being taxable when sold or sponsored by a parent organization. This list is not all-inclusive.

- Athletic equipment and uniforms
- Balloons
- Band equipment and supplies - reeds, recorders
- Books, workbooks, etc.
- Candles
- Catered dinners/banquet, if not part of fund-raiser
- Clothing - T-shirts, all other clothing items
- Concessions, if not part of a fund-raiser
- Copies - collections from coin or manual copiers
- Cups - glass, plastic, paper, etc.
- Directories - student
- Drafting supplies
- Flower sales
- Garage sales
- Gift-wrap paper
- Handicrafts
- Horticulture items
- Magazine subscriptions (< 6 months)
- Musical supplies
- Pennants
- Pictures/photographs
- Plant sales
- Pompoms
- Programs - athletic, music, etc.
- Recorders - musical
- Retirement plaque
- Rings - school
- School Store - all items sold by school stores
- Silent Auctions (if not part of one-day tax-free day and is for items such as free golf round, membership to a health club, other recreational-type items, etc.)
- Stationery
- Uniforms - PE, cheerleader (when student property)
- Vending - pencils and other non-edible supplies

List of Common Non-taxable Items

The following list of items or activities have been identified as being non-taxable when sold or sponsored by a parent organization. This list is not all-inclusive.

- Advertisements sold for school newspapers, athletic & booster club programs, etc.
- Bake/food sales
- Car wash
- Catalog sales (organization is acting as agent of seller & receives a commission-see 6.0 below)
- Concessions, if part of a fund-raiser
- Dinners – when prepared by parents as part of a fund-raiser of a parent organization and not in direct competition of local vendors
- Discount cards
- Dues
- Gold-C and Entertainment coupon books
- Golf tournament entry fees
- Fees – clinics and workshops
- Jog-a-thon
- Magazine subscriptions (6 months or more)
- Publications - memory books, cookbooks, etc. published and distributed by parent organizations
- Raffle tickets
- Silent auctions (all if part of one-day tax-free day; if not part of one-day tax-free day and is for items such as gift certificates for dinner, manicure, facials, haircuts, stay at a hotel, etc.)
- Tickets for admission to athletic events, drama productions, dances, school carnivals and other similar entertainment events (including tickets sold to play a game at a booth for a prize)