No. 3260
SECTION: BUSINESS
TITLE: PURCHASING PROCEDURES: SALES TAX

ADOPTED: 1/23/96
READOPTED: 6/15/09;6/20/13;1/29/14;
11/15/16;3/17/20;1/21/25
REVISED:

OXFORD AREA SCHOOL DISTRICT

It shall be the policy of the Oxford Area School District to be in compliance with the Tax Reform Code of 1971, as amended, with regard to the exemption of the payment of sales tax on the purchase of tangible personal property or services sold or used by the school district. The Oxford Area School District has been issued a special tax exemption number by the Department of Revenue and it is the purpose of this policy to establish controls with respect to the use of this number in compliance with Department of Revenue regulations and within the following guidelines:

1. The tax exemption number issued to the district is to be used only when purchasing property or services for use by the district or its school organizations in connection with its activities. The tax exemption number is not to be used when property or services are purchased for resale.

2. The sales tax license number obtained by the district is to be used when items purchased by the Oxford Area School District or its organizations are resold.

3. The Oxford Area School District Pennsylvania Exemption Certificate shall only be issued to vendors of the school district with the approval of the school district Business Administrator or Superintendent in accordance with the Department of Revenue sales and use tax regulations.

4. It shall be the responsibility of the school district administration to develop and implement procedures to insure compliance with this policy and monitor activities which involve the resale of items to individuals and properly report and remit sales tax due to the Department of Revenue. The school district Business Administrator shall be responsible for the accumulation of information, proper reporting and remittance of sales tax to the Department of Revenue.