

TITLE: SALES TAX COLLECTION IN THE SCHOOLS		NUMBER: 314.0
Initiated by: SUPERINTENDENT ORR	____ New	
Proposal Date: JANUARY 18, 1996		
Approval Date: FEBRUARY 22, 1996	__X__ Revised	

Idaho state laws provide that sales to anyone for any purpose other than resale are subject to the Idaho State sales tax. In order to assure compliance, each school in the district, as needed, and the district office will retain sales tax numbers and transmit tax funds collected on sales in accordance with the sales tax law.

District financial personnel will keep themselves current with sales tax law to assure proper compliance with the law.

On the school level, the principal is responsible to see that correct sales tax collections are made and properly remitted. On the district level, the business manager is responsible. Periodic training of necessary personnel will be under the direction of the business manager.