

CARBON CAREER & TECHNICAL INSTITUTE

SECTION: FINANCES

TITLE: SALES AND USE TAX

ADOPTED: October 21, 2004

REVISED: September 21, 2006

REVIEWED: November 20, 2025

	616.1. SALES AND USE TAX
1. Authority SUTR Sec. 32.23	Authority Carbon Career & Technical Institute shall comply with all applicable sections of the Pennsylvania Sales and Use Tax Regulations. The school shall be defined as a Political Subdivision of the Commonwealth and shall be governed by Section 32.23 of the Sales and Use Tax Regulations.
2. Guidelines 72 P.S. 7204 (12)	Guidelines The following guidelines for compliance shall be implemented: 1. The sales tax exemption number may only be utilized by the school organization. The school organization shall be defined as those entities for which the Joint Operating Committee maintains financial fiduciary responsibilities. 2. The sale at retail of tangible personal property or services, which is taxable according to Sales Tax Regulations, is subject to the imposition of the tax. The tax shall be collected and remitted to the Department of Revenue. 3. The determination on the taxability of items shall be made by utilizing the Retailer's Information Booklet printed by the PA Department of Revenue. 4. Sale of food and beverages, on school premises, is considered as the ordinary course of its activities and, therefore, is excluded from sales tax collection.
3. Delegation of Responsibility SUTR Sec. 32.23 PA Statue 72 PS. 7204 (12)	Delegation of Responsibility The Business Administrator shall be the authorized agent to make purchases in the name of and from funds of the Carbon Career & Technical Institute. In order to monitor these activities, the Business Administrator shall develop procedures to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.