

TOPEKA PUBLIC SCHOOLS	REGULATION NUMBER: 2475-2
SUBJECT: SALES TAX K.S.A. 79-3603	DATE OF ISSUE: 01/12/83 <hr/> REVISIONS: 10/17/08; 09/17/10; 11/18/10 <hr/> PREPARING OFFICE: BUSINESS SERVICES

I. PURPOSE:

To establish the procedures and assign responsibility for the collection of State Sales Tax under K.S.A. 79-3603.

II. PERSONNEL AFFECTED:

All USD No. 501 personnel involved in the sale of district items will be affected by this regulation. This would include building principals, business office personnel, warehousing/distribution personnel, sponsors of student activities, and organizations, etc.

III. PROCEDURES:

Sales tax of 8.95 percent, (6.3 percent state, 1.15 percent county, 1.5 percent city) of the gross taxable sale must be collected on all items the district sells to students or to the public. It is required by law that this tax is to be collected by the vendor and timely forwarded to the Kansas Department of Revenue.

The Business Office will collect and pay the taxes on the Art and Industrial Arts revolving accounts and the sale of obsolete equipment.

In schools where receipts from taxable sales are deposited in the school's activity fund, the building principal is responsible for the payment of sales tax.

Any school-related organization that maintains bank accounts and financial records on its own is required by law to pay sales tax. The building principal is responsible for informing each organization of this requirement. Each organization must obtain its own sales tax number.

In addition, each school must obtain a sales tax number. All sales tax numbers are to be reported to the district's assistant treasurer in the Business Office.

All schools and organizations should submit the tax form and payment directly to the Department of Revenue.

01/12/83

Revisions: 12/06/96; 10/17/08; 11/18/10

Topeka Public Schools

SALES TAX K.S.A. 79-3603 (Continued)

For lists of items that are taxable and non-taxable in the school setting, please refer to the Kansas Department of Revenue publication, “Tax Guide for Schools and Educational Institutions” available on their website at www.ksrevenue.org.