

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  
  
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.

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ADMINISTRATIVE PROCEDURES

The following procedures shall be followed to insure the implementation of school district policy 3260 and compliance with the applicable tax codes.

A. Sales Tax Collection

1. Within ten (10) days following the end of each quarter of the year, the principal of each school shall submit to the business office a report of total sales in the building, total taxable sales and total sales tax collected.
2. A check in the amount of the sales tax collected shall be submitted along with the report of sales as detailed in paragraph 1.
3. A report of all sales tax collected in the district shall be completed by the business office and payment of the collected sales tax made to the Commonwealth.

B. Sales Tax Exemption

In accordance with policy 3260, the school district business administrator shall be responsible for insuring that the school district tax exempt status is used only for official school district purchases.