

SOFS Deposits

Sales Tax Determination

Taxable

- **Admissions Tickets**
- **Auctions:** Silent Auctions (not an occasional sale) see below
- **Banquet:** Ask RSO, was the price of the event charged to your customer only for the cost of the meal? If charged only for the cost of the meal, deposit of funds is not taxable if tax is charged to the RSO by the caterer. If banquet is held for profit, **see SOFS – Admission Sales Tax Determination Form** to determine donation amount. Tax only needs to be remitted on the fair market value cost of the meal served.
- **Beads (necklaces)**
- **Books:** If sales-tax was paid to the vendor, attach copy of vendor invoice slip to deposit form, give credit on the deposit slip for the amount of tax paid to vendor and assess tax on the balance of deposit compared to cost paid to vendor. Sales of books, even when on consignment are taxable
- **Car Show Registration Fees**
- **Candles**
- **Carnival Tickets**
- **Clothing:** If sales-tax was paid to the vendor attach copy of vendor invoice to deposit slip, give credit on the deposit slip for the amount of tax paid to vendor and assess tax on the balance of deposit compared to cost paid to vendor.
- **Compact Disc/Tapes**
- **Consignment Sales**
- **Dance Admission:** Taxable unless Admission is a freewill offering. In order to qualify as a freewill offering no suggested donated amount can be communicated.
- **Food/Beverage:** Generally prepared foods are subject to sales tax. Concession sales sold at an **event** are taxable. Sales of food maintained at room temperature or cooler **are not taxable** unless the seller physically gives the customer an eating utensil with the food. For example, sales of sandwiches, donuts, or cookies which are not packaged by the seller are exempt unless the seller's customary practice is to give a napkin, plate or other eating utensil to the purchaser. Food that is heated by the purchaser is not taxable even if using a microwave oven located on the sellers premises. Sales of fountain drinks, prepared hot chocolate/coffee are taxable. Bake sales are **not-taxable** if the snacks are not pre-packaged. (*Effective 1/1/2011 food sales subject to 2% Arena Occupation tax.*)
- **Garage Sales are taxable if held more than once a academic year**
- **Massages (Taxable unless therapeutic)**
- **Pet Wash/Car Wash Proceeds**
- **Photos**
- **Plants:** If sales-tax was paid to the vendor, attach copy of vendor invoice slip to deposit form, give credit on the deposit slip for the amount of tax paid to vendor and assess tax on the balance of deposit compared to cost paid to vendor.
 - Edible plants are not taxable
 - Non-edible plants are taxable
- **Roses:** See flowers
- **Silent Auction Proceeds:** The receipts from a silent auction are taxable to the extent of the Fair Market Value of the items auctioned. Amounts receipted above the Fair Market Value of the items sold are considered donations. If sales tax was paid on the items by the Silent Auction donor SOFS needs to see proof that the sales tax was paid.
- **Sweatshirts:** See Clothing
- **T-Shirts:** See Clothing
- **Videos**