

# GCCC Policy Add Template

**Category:** Operations

**Division:**

**Department:** [Click here to enter text.](#)

**Policy Title:** [Course Fee Policy – Sales Tax](#)

**Policy Statement:** Course fees may be assigned to individual courses when the student receives tangible property or when the course requires the use of consumable items.

**Procedures:** Sales tax must be paid on course fees which include the sale of tangible property. Tangible property can include items such as manuals, clothing, notebooks, equipment, supply kits or any items for which the student takes ownership.

Course fees charged for consumable items used during the course are not subject to sales tax. Consumable items are items such as software upgrades, ink cartridges, chemicals, ammunition, and testing supplies.

**Contacts:** Chief Financial Officer

**Approved Date:** 7/1/2015

**Policy History:** [Click here to enter text.](#)

**Keywords:** course, fees, sales tax

**Related Form:** [Click here to enter text.](#)