

Category: Operations

Policy Title: State Sales Tax

Policy Statement: Pursuant to state law, Garden City Community College will collect and remit state sales tax on sales subject to such tax. Questions regarding taxability of a given sale shall be directed to the Business Office.

GCCC is exempt from sales tax only when payment is made directly by the college in the form of a check or purchase card. Sales tax exemption for projects shall be handled through the Executive Vice President.

Procedures: When making a purchase that qualifies for sales tax exemption, contact Business Office for the current Kansas Department of Revenue Sales and Use Tax Entity Exemption Certificate.

Contacts: Chief Financial Officer

Approved Date: 9/1/2016

Policy History: 5/1/2006; 3/1/2007

Keywords: purchasing

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