

**ADMINISTRATIVE GUIDELINES
SCHOOL GROUPS AND CAFETERIAS
Procedure 416**

69.05.040

The tax levied under this chapter shall not apply to the following:

(16)(a) Retail sales, rentals, or services at a school-approved activity by a school-approved group raising funds for its approved purpose.

(b) Retail sales in school cafeterias of food or beverages not thereat sold to the general public.

(c) As used in section (16), "school" means a public or private primary school, secondary school, or university.

This exemption excludes school-approved organizations from the responsibility to collect sales tax on school approved fundraising activities. Fundraising sales usually involve school wide activities such as bake sales, or allowing students to independently sell candy, popcorn, wrapping paper or conduct car a wash. It eliminates the necessity for collection of sales tax on student concession sales, as long as the concessions are sold to the general public. Sales of food and beverages are exempt from the sales tax if they are sold on the premises of a public or private school and the purchaser is a student or school employee.