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## Sales Tax Liability for Certain Fundraisers

Type of Sale	Profit Margin	Price	How Often	Sold to	Product from	Sales Tax
School Supply Kits	Small/None	Competitive	Once	All Students	Vendor	Yes*
School Store	Small/None	Low	Monthly	All Students	Vendor	Yes
Hot Lunch	Small/None	Fair	Monthly/Weekly	All Students/Staff	Caterer	Yes
Hot Lunch	Small/None	Fair	Monthly/Weekly	All Students/Staff	Prepared by PTA	No
Book Fair	Normal	Competitive	Once/Twice	All Students	Vendor	Yes*
Spirit Wear	Small	Competitive	Once	All Students	Vendor	Yes*
Gift Wrap	50% profit**	Exorbitant	Once	Public	Vendor	No
Bake Sale	Entire Price	Fair	Once/Twice	Public	Donations	No
Rummage Sale	Entire Price	Low	Once/Twice	Public	Donations	No
Food Coop	Modest	Competitive	Monthly	Public	Vendor	Yes
PTA Pin/Shirt	Modest	Fair	Once	Members Only	Vendor	No
Candy/Food Items	Normal	Competitive	Once	Public	Vendor	Yes*
Candy/Food Items	50% profit**	Exorbitant	Once	Public	Vendor	No
Inclusive Ticketed Events	Normal/None	Fair	Once	Community	Varies/Vendors	No
Fun Fair	Normal/None	Fair	Once	Community	Combination	Variable
Breakfast, Lunch or Dinner	Normal	Fair	Once	Community	Caterer	Yes*
Breakfast, Lunch or Dinner	Normal	Fair	Once	Community	Prepared by PTA	No
Other Sales	Normal	Competitive	Once	Public	Vendor	Yes*
Other Sales	50% profit**	Exorbitant	Once	Public	Vendor	No

All sales must be run by volunteers for the benefit of PTA

\*This sale may qualify as an occasional dinner or similar activity and be sales tax exempt.

\*\*These sales are "donative" with the primary purpose of purchase being a donation to the PTA.