UTAH SALES TAX

LAST UPDATED: SEPTEMBER 2016

Tax Exempt Purchases
Use of the name or address of Washington County School District and/or its sales tax exempt status for making personal purchases is expressly forbidden.

The procedures associated with governmental agencies making tax exempt purchases are as follows: All purchases must produce a school or District purchase order, check, purchasing card or district credit card as evidence that the purchase is made by a government agency.

Additionally, the TC-721G form must be completed according to the instructions and given to the vendor. The box claiming the exemption for public elementary and secondary schools must be checked and the tax id number for the school/district must be entered in the space available.

The tax id number for the District is as follows:

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11787805-002-STC – Washington County School District
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This form will need to be used for all tax exempt purchases and must be signed by the department director, principal, or any other individual who is currently authorized to sign purchase orders.

A copy of the TC-721G form is included in the Appendix.

Note that Legislative Teacher Supply funds are intended for teachers to purchase needed supplies. As such, a teacher may choose whether they purchase the items themselves (taxable) and seek reimbursement from the school or purchase the items through the school (not taxable). If the teacher chooses to make taxable purchases, the Principal may reimburse the teacher for the sales tax and reduce the amount the teacher has available accordingly.

Sales tax will be charged for in-state travel. If the hotel bill is paid through direct bill or through a school district credit card, the District can request a reimbursement for this tax. If reimbursed this sales tax will be reimbursable back to the department or school.

Sales Tax Collection

Tax Rate
The sales tax rate is based on the place of business in Utah where the merchandise or service is sold (point of sale.) The current statewide sales tax rate is combined with any additional local sales taxes imposed by cities and counties. Therefore, the sales tax rate may vary from one community to the next. For most communities in Washington County School District, the sales tax rate is 6.05% or 6.35%. If you have a question about the tax rate for the community where your school is located, consult the Utah State Tax Commission website.

Sales Tax License
Washington County School District has a sales tax license from the Tax Commission. This license enables each school and department in the district to collect sales tax when necessary and file a combined district tax return.

Forms are sent out quarterly by the district office to help compile this tax information.

Filing Requirements
Filing periods are determined by the Tax Commission. If the sales tax liability is less than $1,000 per year, tax returns must be filed annually. If the sales tax liability is up to $50,000 per year, returns must be filed quarterly. If the sales tax liability is more than $50,000 per year, returns must be filed monthly.

A tax return must be filed whether or not tax is due for a particular period. Tax records are subject to audit by the Tax Commission.

Penalties and Interest
The penalty for failure to file a tax due return by the due date is the greater of $20 or 10 percent of the unpaid tax. Additionally, a second penalty, the greater of $20 or 10 percent of the tax balance, will be charged if a tax balance remains unpaid 90 days after the due date. The penalty for failure to pay as reported on a timely filed return or within 30 days of a notice of deficiency is the greater of $20 or 10 percent of the tax due.

What's Taxable and What's Not?
The State Tax Commission Publication 35 "Sales Tax Information for Public and Private Elementary and Secondary Schools" answers this question by providing a lengthy list of taxable and non-taxable sales at schools. This publication is included in the Appendix for reference.