Purpose.

To define the process for payment of Sales and Use Tax

Scope.

This procedure applies to all University departments.

Procedure.

Purchases for use by The University. The sales and use tax exemption for the University is limited and does not extend to all purchases. The Purchasing Department monitors tax law and can advise departments on the types of products and services that are exempt from sales and use taxes.

In general the exemption applies to the purchase and use of tangible personal property or services billed directly to The University, including office supplies, motor vehicles, food and beverages, fund raising supplies, utilities and furniture. Some items that are not tax exempt include hotel use taxes, construction materials, and service contracts.

The University is classified as a Nonprofit Educational Institution holding Exemption Number 75-087-062. Pennsylvania Exemption Certificates are available through the Purchasing Department.