

**WINNER SCHOOL DISTRICT 59-2
OFFICIAL SCHOOL BOARD POLICY**



SALES TAX

Effective July 1, 1983, the receipts resulting from sales of tangible property to high schools, colleges, and related clubs or organization are subject to sales tax if the property is to be resold by the school, related club or organization. The retailer selling the tangible personal property is liable for the sales tax. This doesn't apply to products consumed at the school for educational purposes and not resold.