



LAMAR UNIVERSITY
MANUAL OF ADMINISTRATIVE POLICIES AND PROCEDURES

SECTION: Financial Services
AREA: Controller

| | |
|-----------|--------------|
| Sales Tax | MAPP05.03.06 |
|-----------|--------------|

I. POLICY

- A. Lamar University (LU) collects sales tax in keeping with the permit issued by the State of Texas for this purpose.
- B. As allowed under the Tax Code of the State of Texas, tangible personal properties normally taxable under state law are exempt when the University purchases these goods for its own use.

II. PURPOSE AND SCOPE

- A. This policy falls under the authority of the Texas State University System (TSUS) Rules and Regulations, the Tax Code of the State of Texas; and other applicable state, local, and federal laws and statutes governing the collection of and responsibility to pay sales tax.

III. PROCEDURES

- A. The University has one single permit to collect sales tax on behalf of the entire University. Student organization (z)-15nniii (z)-2fU5(z)(e)-Td (T7 [w 11L1h) 3346r (f)-5 .004 17 Td [(48wg)2m4T7
- B. Because tangible personal properties normally taxable under the State of Texas Tax Code are exempt when the University purchases these goods for its own use, ~~use~~ employees contacting sales people should advise them that such purchases (when for the University's own use) are to be exempt from this sales tax. When such goods are purchased for resale, a certificate should be issued to exempt the purchase, and the tax must be collected on such items when the goods are resold.
- C. The following services of the University are tax exempt:
 1. State and out-of-state tuition
 2. Student service fees
 3. General use fees

4. Laboratory fees
5. Interdepartmental charges
6. Dormitory and apartment rent
7. Services or renting table tennis and billiard facilities, or meeting room facilities, or auditoriums
8. Transcripts of records
9. Diploma fees
10. Admissions to athletic events, dances, entertainment events, etc., and
11. Deposits for property, fines or penalties, and laboratory breakage fees.

- D. The following items ~~ar~~ to be included in the collection of taxes as required by law:
1. All meals or food sold by the ~~un~~iversity. This includes food sold in the semester meal plan in one payment or by installments, as well as the discount food coupon books or individual cash sales, or for banquets, teas, etc.
 2. All other tangible personal property sold by the ~~un~~iversity (for example ~~un~~iversity yearbooks and surplus equipment)
- E. As unusual cases arise, LU departments are ~~asked~~ to contact the Office of the ~~C~~ontroller to obtain clarification.
- F. When received by the University, ~~ew~~ information or changes related to sales tax laws and statutes will be sent to all LU departments.

IV. REVIEW AND RESPONSIBILITY

Responsible Party: Vice President for Finance and Operations

Review Schedule: Every three years on or before September 1

V. APPROVAL

| | |
|--|---------------|
| Jeremy C. Alltop | 09/22/2021 |
| _____ Vice President for Finance and Operations | _____ Date |
| Dr. Jaime R. Taylor | 09/29/2021 |
| _____ President | _____ Date |

REVISION LOG

| Revision Number | Date | Description of Changes |
|-----------------|-------|------------------------|
| 1 | 06/22 | |