

TAXABLE ITEMS	NON-TAXABLE ITEMS
Sale of Candy, Soda, Soft Drinks and Fruit Drinks that contain less than 70% fruit juice	Bake Sales/Cookie Sale If not single serve Bake Sales should package items in 1 dozen packages –only from Health Inspected Kitchen
Spaghetti Dinners and Catered Meals	Sale of Newspapers/Magazines
Vending Machine Sales- if there are dining facilities	Pre-Packaged Popcorn, Potato Chips, Pretzels
Caramel or Candy Coated Snack Food	Haircuts and Styling
Admission Charges if it's to a Variety Show, Magic Show, Circus, Ice Show, Dances, Powder Puff Football	Proms/Dinners if you are paying sales tax to an outside vendor
Sale of shrubs, plants, trees	Coupon Books
Sale of Yearbooks	Sale of Yearbook Advertising Space
Sale of Sweatshirts, T-Shirts, Jackets, Jewelry	Avon*
Book Store Sales	Entertainment Books
Car Washes, Repair/ Maintenance Services	Cap and Gown Rental
Prom Tickets if onsite	Frozen Food-Cookie Dough, Pizza, etc.
Candy Sales	Frozen Cookie Sale
Dinners if onsite	Trips
Candle Sales	Popcorn in a can
Dance Ticket Sales	Admission Charges if it's to a Dramatic or Musical Arts Performance, Choreographed Performance to Music
Flower Sales	Zoo
Card Sales	Talent Show-Ticket Sales
Heated Food-Pizza, Chicken, Popcorn, Coffee, Tea, etc.	Singing Telegram
Heated Food-Pizza, Chicken, Popcorn, Coffee, Tea, etc.	Returnable Bottle Drive
Class Rings	Catalog Sales (check that company is paying tax)
Graduation Announcements	
Graduation Caps and Gowns (that students keep)	
Smoothies and Ice Cream	
Calendars	***Avon either we pay to State or the Vendor collects
Bake Sales-individual items–only from Health Inspected Kitchen	