

POSITIONS AND POLICIES ON EDUCATION
Fundraising by Outside Organizations

FILE CODE

1314

Sales and Use Tax Exemptions

The NJSBA believes that boards of education, public schools and school-affiliated groups such as PTAs, PTOs, booster clubs, and other parent and teacher organizations serve a valuable purpose to the school community including fundraising activities that benefit school districts, schools and individual student organizations. These entities should be exempt from the payment of New Jersey sales and use tax on purchases, and from the collection of New Jersey sales and use tax on goods and food sold through the schools by the school district, school or school-affiliated group. *[Authority: DA 11/00-10, DA 5/01-SR, DA 5/06-SR, DA 5/11-SR, DA 5/16-SR, DA 5/21-SR]*

Cross References: 3210 Local Funds
 3220 State Funds
 3320 Purchasing Procedures

Key Words: PTA, PTO, Booster clubs, fundraising, tax,