



3000 - Finance

420 - Sales Tax

1. Policy

Providence Hall Charter School (PHCS) is exempt from sales tax as both a governmental entity and as a charitable organization. The Board of Trustees and the Executive Director shall ensure PHCS' tax-exempt status is not compromised and is properly maintained by complying with government regulations at all times. PHCS shall follow the law and the policies of the vendor (when properly administered) relating to sales tax exemption. As authorized and when allowed by law, PHCS employees or volunteers may only use PHCS' non-profit tax exemption registration number (and exemption form) for bona fide PHCS purchases made utilizing PHCS funds at the point of sale. Authorization granted to employees or others for the use of the PHCS' tax exempt status for PHCS-related purposes may be revoked by PHCS at any time. Based on regulations, employees or volunteers may not be reimbursed for sales tax except under certain conditions defined in regulations. If sales tax is paid by PHCS (PHCS employees or volunteers utilizing PHCS funds at the point of sale) as allowed by law, PHCS shall seek reimbursement of sales tax consistent with the law, and the procedures of the Utah State Tax Commission.