

# Sales Tax Bulletin

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*PTAs are exempt from Washington State and local sales tax on items they purchase for resale.*

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Periodic fund raising activities conducted by a PTA, which do not constitute the operation of a regular place of business, are exempt from sales and B&O tax.

- ▶ **EXCEPTIONS:** Book Fairs – You still need to collect tax and remit to the vendor.  
Student Store – This is considered an ongoing business and is therefore subject to sales tax. (Questions? Contact the WSPTA Office)

What this means is:

- PTAs **do not** have a sales tax liability when selling products or services. PTAs do not have to add sales tax to the purchase of an item; collect the tax; nor remit the tax to the Department of Revenue.
- PTAs **do not** have to pay sales tax to suppliers/vendors of products that *are being purchased for resale* **IF** the PTA provides a resale certificate to that supplier/vendor.

A sample copy of a “resale certificate” is located on the backside of this sheet. A master copy is also included for your use. You may also request a master copy by contacting the Washington State PTA office.

If you are going to use the same company more than once, you may date the Resale Certificate for up to four years into the future.