3.2.10 Sales Tax

Policy Statement
The University of Georgia is exempt from sales tax and therefore sales tax should not be paid by the University for goods shipped to the state of Georgia or for services provided within the State.

Reason for policy
As a unit of the State of Georgia, The University of Georgia is exempt from the payment of sales tax.

Procedures

Obtaining Exemption Certificates
Copies of the sales tax exemption certificate are available below, on the Procurement website, and the Finance and Administration Administrative Forms website. The sales tax exemption certificate can be completed by any UGA employee who is making a purchase on behalf of the institution where sales tax should not be charged. Insert the supplier’s name, date, address, city, state and zip code on the form.

Invoices Charging Sales Tax
Invoices charging sales tax should be approved for the amount less the sales tax if the goods are shipped to the state of Georgia or for services provided within the state of Georgia.

Petty Cash
Sales tax charged on petty cash purchases should not be paid by the purchaser. If, however, a petty cash item cannot be purchased without payment of sales tax, the University will make reimbursement of the sales tax.

Forms/Instructions
http://www.busfin.uga.edu/forms/salestax.pdf
Complete the form by entering the information at the top of the form.

Additional contacts
Annette Evans
706-542-2361

Responsibilities
Responsibilities: The UGA employee making the purchase is responsible for ensuring that sales tax is not charged. The UGA employee is responsible for providing the sales tax exemption form to the vendor.

Responsible University Senior Administrator: Vice President for Finance & Administration
Policy Owner: Procurement
Policy Contact: Annette Evans
Phone Number: 706-542-2361

FAQs
Are we exempt from sales tax for goods shipped to other states or services provided in other States?

Please contact Procurement to determine if sales tax applies for goods or services provided in other states. The University of Georgia is exempt in a limited number of other states.
Policy Dates

Effective Date: 01/01/2016

Date Last Updated: 08/04/2014

Date of Last Review: 02/01/2018

Date of Approval:

Previous Version of Policy: