

REVENUE ACTIVITIES, TAX-STATUS AND RESTRICTIONS

ACTIVITY	TAX STATUS	RESTRICTIONS
Advertising	Non-taxable	
Appliance Rentals	Non-taxable	
Beverage Bar Sales	Taxable	
Books/Textbooks	Taxable	
Camps/Clinics	Non-taxable	
Chuck-A-Puck	Non-taxable	Gaming is generally not taxed
Clothing sales	Taxable	
Commissions paid	Non-taxable	
Concession sales	Taxable	
Copies (photocopies, microfiche, etc.)	Taxable	Unless to campus department or for official documents (i.e. Transcripts)
Donations	Non-taxable	
Dorm Rentals	Non-taxable	
Fan bus fees	Non-taxable	
Fax fees	Taxable	If sold to the public
Fines (all)	Non-taxable	includes library, parking, lost keys and ID's, dorm, etc.
Flea Markets/Silent Auctions	Taxable	
Food Sales (other than Food Service)	Taxable	
Fundraiser sales	Taxable	
Gifts	Non-taxable	
Graduation fees	Taxable	
Grants	Non-taxable	
Health Club Memberships	Taxable	Recreational use
Health Club Memberships	Non-taxable	health purposes
Laser Cards	Non-taxable	
Long Distance/Voice Mail	Non-taxable	
Meals-Day Care	Non-taxable	If under contract
Meals-Faculty/Staff	Taxable	
Meals-Student	Non-taxable	If under contract
Memberships	Non-taxable	Considered a donation if the donor receives no benefit
Parking Permit Fees/Meters	Taxable	
Personal Property Rental	Taxable	Exception: transportation
Piano Maintenance	Taxable	
Reimbursements	Non-taxable	
Rental of Space	Taxable	If for any recreational purpose (wedding reception), also see non-taxable examples
Rental of Space	Non-Taxable	If rented to a promoter selling tickets or to a group for non-recreational purposes (such as a religious/political meeting, graduation ceremony, trade show, antique show, wedding ceremony)
Research Fees	Non-taxable	
Royalties	Non-taxable	
Surplus Property	Taxable	Unless the sale is to a tax exempt entity
Tickets for admission	Taxable	

Tuition	Non-taxable	Includes non-credit and extension
Vending-Food/Medicine, etc.	Non-taxable	If commissions are received and the sales tax is paid by the vendor
Vending-Games/Machines	Non-taxable	If commissions are received and the sales tax is paid by the vendor
Vending-Laundry	Non-taxable	For coin operated machines only (machines that take tokens are taxable)