

SECTION 24**Sales Tax**

This is a clarification of New York State tax policy as it relates to the OC Ski Club. This information must be made available to individuals who work on Club Committees.

The lists below may not be complete. If an individual is unsure about whether to pay for or charge sales tax, they should contact their appropriate OC Vice President.

You Must *Pay* Sales Tax When You Purchase:

- Beverages, beverage service, bartenders (for parties, events, trips, bus rides)
- Food service, refreshments (for parties, events, trips, bus rides)
- Storage facilities rental
- Printing services for the Liftline and brochures
- Trophies for ski races
- Race set-up fees

You Must *Charge or Collect* Sales Tax When You Sell:

- Fund raising items (buttons, t-shirts, mugs, etc)
- OC Membership directory
- Tickets/admission fees to events held in New York State including picnics, parties, banquets, entertainment
- Tickets/admission fees to spectator sports including:
 - The volleyball tournament **IF** purchaser is **NOT** playing volleyball and will attend the party only
 - The winter carnival **IF** purchaser is **NOT** skiing
 - The canoe trip **IF** purchaser will **NOT** be canoeing
 - The football game **IF** purchaser will **NOT** play football

You Do Not Have to *Pay* Sales Tax When You Purchase:

- Hall usage (the Polish Community Center, banquet facilities, picnic grounds)
- Bands or disc jockeys
- Material purchased to produce the Membership directory (paper, printing services)
- Race entry fees

You Do Not Have to *Charge or Collect* Sales Tax When You Sell:

- Membership/applicant dues
- Raffle or 50/50 tickets
- Tickets/admission fees, trip fees to participating sports including:
 - Ski trips (one-day or multi-day including accommodations)
 - The volleyball tournament **IF** purchaser **WILL** play volleyball
 - The winter carnival **IF** purchaser **IS** skiing
 - The canoe trip **IF** purchaser **WILL** canoe
 - The football game **IF** purchaser **WILL** play football
- Bus ride donations
- Ski area tickets purchased in bulk and re-sold to participating members
- Tickets sold in New York State for admission to events held out of state (Winter Carnival in Vermont, Action Park trip)

NOTE: These rules apply to New York State tax law. If a vendor in another state charges you tax on something you purchase there for and OC event, you **MUST** pay that state's sales tax.