

Sales Tax Guidelines by State

Sales Tax must be collected on all Book Fair purchases unless your school is tax-exempt and has a valid tax-exempt certificate. The following chart provides general guidelines for each state. If you have any questions related to sales tax collection at your Book Fair, please contact your local sales tax authority for collection requirement rules for your school.

Updated 9/13/2012

State	Must Collect Sales Tax?	Tax-Exempt Sales Allowed with Valid Tax-Exempt ID Number?	Must Supply Resale Certificate?	May Submit Taxes to State Directly?	Link to Sales Tax Documents
Alabama	Check with Tax Authority	Yes	No	No	Alabama Sales Tax Doc
Alaska	No Sales Tax	N/A	N/A	N/A	N/A
Arizona	Yes	Yes	Yes	Yes	Arizona Resale Certificate Arizona Tax Exempt Certificate Arizona Tax License Application
Arkansas	Yes	Yes	Yes	Yes	Arkansas Sales Tax Doc
California	Yes	No	No	No	N/A
Colorado	Yes	Yes	Yes	Yes	Colorado Sales Tax Doc
Connecticut	Check with Tax Authority	Yes	No	No	Connecticut Sales Tax Doc
Delaware	No Sales Tax	N/A	N/A	N/A	N/A
Florida	Yes	Yes	No	Yes	Florida Sales Tax Doc
Georgia	Yes	Yes	No	Yes	Georgia Sales Tax Doc
Hawaii	Yes	Yes	Yes	Yes	Hawaii Sales Tax Doc
Idaho	Yes	Yes	Yes	Yes	Idaho Tax Resale or Exempt Cert. Idaho Exempt Cert Idaho Sales Tax License Idaho Business Tax Reg. Idaho Sales & Use Tax Website
Illinois	Yes	Yes	No	No	Illinois Sales Tax Doc Illinois Sales Tax Information Letter
Indiana	Check with Tax Authority	Yes	No	No	Indiana Resale Certificate - (under Other: must write "for resale" Click on SST GB Form F003) Indiana Tax Exempt Certificate (click on ST-105) Indiana Tax Registration (Click on USUT Registration Application)

State	Must Collect Sales Tax?	Tax-Exempt Sales Allowed with Valid Tax-Exempt ID Number?	Must Supply Resale Certificate?	May Submit Taxes to State Directly?	Link to Sales Tax Documents
Iowa	Check with Tax Authority	Yes	No	No	Iowa Sales Tax Doc
Kansas	Yes	Yes	Yes	Yes	Kansas Sales Tax Doc
Kentucky	Check with Tax Authority	Yes	No	No	Kentucky Sales Tax Doc
Louisiana	Yes	Yes	Yes	Yes	Louisiana Sales Tax Information Letter
Maine	Check with Tax Authority	Yes	No	No	Maine Sales Tax Doc
Maryland	Yes	No	No	No	N/A
Massachusetts	Yes	Yes	Yes	Yes	Mass Sales Tax Exempt Certificate Mass Sales & Use Tax Website
Michigan	Yes	Yes	Yes	Yes	Michigan Sales Tax Doc
Minnesota	Yes	Yes	No	Yes	Minnesota Sales Tax Doc
Mississippi	Yes	Yes	Yes	Yes	Mississippi Sales Tax Info Letter
Missouri	Yes	Yes	Yes	Yes	Missouri Sales Tax Doc
Montana	No Sales Tax	N/A	N/A	N/A	N/A
Nebraska	Yes	Yes	Yes	Yes	Nebraska Sales Tax Doc
Nevada	Check with Tax Authority	Yes	No	No	Nevada Sales Tax Doc
New Hampshire	No Sales Tax	N/A	N/A	N/A	N/A
New Jersey	Check with Tax Authority	Yes	No	No	New Jersey Sales Tax Doc1 New Jersey Sales Tax Doc2
New Mexico	Check with Tax Authority	Yes	No	No	New Mexico Sales Tax Doc

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New York	Yes	Yes	Yes	Yes	New York Sales Tax Information New York Resale Certificate New York Business Tax Reg.
North Carolina	Yes	Yes	Yes	Yes	North Carolina Sales Tax Doc
North Dakota	Check with Tax Authority	Yes	No	No	North Dakota Sales Tax Doc1 North Dakota Sales Tax Doc2
Ohio	Yes	Yes	Yes	Yes	Ohio Sales Tax Doc
Oklahoma	Check with Tax Authority	Yes	No	No	Oklahoma Sales Tax Doc
Oregon	No Sales Tax	N/A	N/A	N/A	N/A
Pennsylvania	Check with Tax Authority	Yes	No	No	PA Purchase Exempt Cert. (Exempt for Resale) PA Sales & Use Tax
Rhode Island	Check with Tax Authority	Yes	No	No	Rhode Island Sales Tax Doc
South Carolina	Yes	Yes	No	Yes	South Caroline Sales Tax Doc
South Dakota	Yes	No	No	No	N/A
Tennessee	Yes	Yes	No	Yes	Tennessee Sales Tax Doc
Texas	Yes	Yes	No	No	N/A
Utah	Check with Tax Authority	Yes	No	No	Utah Sales Tax Doc
Vermont	Yes	Yes	Yes	Yes	Vermont Sales Tax Doc
Virginia	Yes	Yes	Yes	Yes	Virginia Sales Tax Doc
Washington	Yes	Yes	Yes	Yes	Washington Sales Tax Doc

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Washington, D.C.	Yes	Yes	Yes	Yes	Washington DC Sales Tax Doc
West Virginia	Yes	Yes	No	Yes	West Virginia Resale Cert. West Virginia Tax Lic. App.
Wisconsin	Check with Tax Authority	Yes	No	No	Wisconsin Sales Tax Doc
Wyoming	School Fundraisers exempt from sales tax w/ tax-exempt certificate	Yes	No	No	Wyoming Sales Tax Doc
Military Schools (APO/FPO/Overseas)	No Sales Tax	N/A	N/A	N/A	N/A
Military Schools (APO/FPO in US)	Check with Tax Authority	Yes	No	No	N/A
Indian Reservations	Check with Tax Authority	Yes	No	No	N/A
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