

SALES TAX - LIST OF TAXABLE ACCOUNT CODES (as of September 2018)		
ACCT CODE	BANNER DEFINITION	TAXABLE? (Yes/No)
	Sales and Services	
5500	Auxiliary Sales and Services	
		Yes-sales of tangible goods are taxable to the purchaser. This includes t-shirts, sporting equipment, sunglasses, graphic art, audio or video recordings or services.
55000	Retail Sales	
55100	Athletic Ticket Sales	Yes
55101	Concession Revenues	Yes
55102	Game Guarantees	No
55103	Bus Revenues	Yes if rental; No if use charge
55104	NCAA Revenue Distributions	No
55105	Media Revenues	Yes-publications and writings of an educational organization do not qualify for exemption
55106	Pressbox Revenues	No
55107	Athletic Advertising Revenues	No
55310	Advertising Revenues	No
55320	Camp Revenues - Auxiliary	No
55321	Student Center Catering Revenues	Yes, generally, unless affiliated or a non-profit
55346	Parking Lot 21 Pay Station	No
55347	Parking Permits - Temporary	Yes
55348	Parking Permits - Events	Yes
55349	Parking Permits - Contractors	No
55350	Parking Permits - Employees	No
55355	Parking Permits - Motorcycles	No
55360	Parking Permits - Off Campus	No
55361	Parking Permits - On Campus	No
55362	Parking Fines	No
55363	Postal Box Rent	No
55364	Student Housing	No
55364W	Student Housing Waiver	No
55365	Room Damages	Yes
55366	Bookstore Commissions	Yes
55368	Bank Center Lease	No
55369	SC Room Charge	No
55370	Health Clinic Services	No
55371	Special Events	No, typically
55372	Student Meal Plan	Yes
55372W	Student Meal Plan Waiver	No
55373	Dining Dollars Commissions	No
55373W	Dining Dollars Waiver	No
55374	Parking Garage Fee	Yes if visitor; No if employee or student
55375	Housing Deposit Forfeit	No
55376	Yearbook Revenues	No
55377	Food Service Commission	No
55378	Vending Contract	No
55379	Soft Drink Contract	No
55380	ID Cards	No
55381	Student Center Theater	No
55382	Jack Buck Service Fee	No
55383	Coin Op Game Commissions	No
55384	Housing Contract Break Fees	No
55385	Off-Campus Temporary Housing	No
55386	Orientation Registration	No
55387	Parents Day Registration	No
55388	ATM Income	No

	55389	Entry Fees	No
	55390	Health Services Ins Reimbursement	No
	55395	Membership Revenues	No
	55396	Other Registration Revenue	No
	55400	Internal Sales and Services	No, intended for sales and services to other dept for business purposes
	55401	Technical Service Fee	Yes
	55570	External Service Fees	Yes, if provided by a licensed professional to the public
	55580	Corporate Sponsorships	No
	55585	Miscellaneous Commissions	No
	55590	Miscellaneous Aux Revenue	No, typically
	55999	Auxiliary Allowances	No
5560		Educational Sales and Services	
	55601	Dept Sales and Services	No
	55602	Workshop/Class Fees	No
	55603	Lab Manuals and Publication Revenue	Yes, unless required for a class
	55604	Surplus Sales	Yes
	55605	Ticket Sales	Yes
	55607	Academic Clinic Services	No
	55608	AELI	No
	55609	AELI Tuition	No
	55610	Student Tour Group Fees	No
	55620	Academic Advertising Revenue	No
	55630	Camp Revenues - Academic	No (room; board; use of facilities)
	55650	ECH Child Care Fees	No
	55651	ECH Supply Fee	Yes
	55652	ECH Late Pickup Fees	No
	55653	Charter School Food Service	Yes
	55699	Unbilled Grants Sales and Services	No
5570		Rec Center Sales and Services	
	55700	Rec Center Fee for Employees	No
	55701	Rec Center Camp Revenues	No
	55702	Rec Center Retail Sales	Yes
	55703	Rec Center Guest Fees	No
	55704	Massage Therapy Fees	No, if provided by a licensed or registered physical therapist
	55705	Instructor/Lifeguard Services	No
	55706	Summer Pool Membership Dues	No
	55707	Damages Assessments	Yes, if damaged item is taxable
	55708	Ropes Course Rental	No
5580		Rental Revenues	
	55800	Facilities Rental	No, unless meals and/or equipment included
	55801	Equipment Rental	Yes
	55802	Lease or Rental Revenues	No