

# Nevada Outdoor School

## Sales/Use Tax Exemption Policy

Nevada Outdoor School is a 501 (C) (3) non-profit educational organization that has been granted a Nevada sales/use tax exemption and holds a State of Nevada Department of Taxation Sales Tax Exemption Certificate #RCE-013-789. Direct purchases or sales of tangible personal property made by or to Nevada Outdoor School (NOS) are exempt from sales/use tax. Fraudulent use of the exemption letter is a violation of Nevada law pursuant to NRS 372.3261.

All staff and AmeriCorps members who purchase supplies or materials for Nevada Outdoor School must use the general sales tax exemption #RCE-013-789. However, some companies we purchase from such as Walmart and Office Depot/Office Max have a different corporate sales tax exemption card that is to be used for purchases from those vendors only. The specific sales tax exemption cards can be picked up from the Director of Finance, as well as copies of our Nevada Sales Tax Exemption letter. A copy of the exemption letter can also be found on the NOS network server at NOS Files > Common Files > Templates.

Pursuant to 2 CFR §200.470, NOS purchases made without Nevada Sales/Use Tax can be allocated and costed to specific grants or funding sources for reimbursement. Sales tax paid **cannot** be allocated or reimbursed by grant resources. If, by chance, or potential mistake, sales tax is paid by NOS, that cost must be allocated to the NOS General Ledger as “other un-reimbursable expenses” (80XXX) and will be paid by unrestricted funds.

If the Sales/Use Tax Exemption Policy is not strictly followed by NOS Staff or AmeriCorps Members, said Staff or Members may be liable for the cost of sales tax incurred.