



## Hunterdon County Educational Services Commission

37 Hoffmans Crossing Road

Califon, New Jersey 07830

Phone: (908)439-4280 Fax: (908) 975-3753

*Marie B. Kisch, Superintendent  
Corinne Steinmetz, SBA/Board Secretary*

December 1, 2015

RE: Tax Exempt Status of School Districts

Dear Vendor,

Hunterdon County Educational Services Commission (HCESC), as state agency and local school district, is exempt for the New Jersey Sales and Use Taxes, pursuant to Section 9a of the New Jersey Sales and Use Tax Act.

The letterhead of the school district, signed by a school officer, is sufficient proof to the vendor that the Hunterdon County Educational Services Commission is exempt from paying taxes. Therefore, an exempt organization certificate or number is not required. Our federal tax ID number 22-2291432, can be found on our purchase orders.

For confirmation and information related to the above, please see the memorandum on the back of this page from the State of New Jersey, Department of Education.

Sincerely,

Marie B. Kisch  
Superintendent



STATE OF NEW JERSEY  
DEPARTMENT OF EDUCATION  
DN, 893  
TRENTON, N.J. 08625-0800

MEMORANDUM

June 1, 1994

LEO KLAGHOLZ, COMMISSIONER

TO: Board Secretaries/School Business Administrators  
Superintendents of Schools  
County Superintendents  
County School Business Administrators

FROM: Robert H. Davis, Assistant Commissioner  
Division of Administration and Finance *RHD*

SUBJECT: New Jersey Sales Tax  
Tax Exempt Status of Local School Districts

Local school districts, as political subdivisions of the State of New Jersey, are exempt from the New Jersey Sales and Use Taxes, pursuant to Section 9(a) of the New Jersey Sales and Use Tax Act when purchasing items for their own use such as desks, chairs, office equipment, cleaning supplies, etc. Also a school district, as an exempt organization, is not required to collect sales tax on sales that are made through fund-raising events or activities which last for a relatively short time and are not held on a regular basis during the year, provided that the proceeds only benefit the school district.

When purchasing items for the use of the local school district, an exempt organization certificate or number is not required. The official letterhead of the local school district signed by the proper school officer is sufficient proof to the vendor that the local school district is exempt from paying sales taxes.

When items are purchased for resale through a shop or store regardless of the purpose, the local school district must supply the vendor with a valid New Jersey Resale Certificate (Form ST-3). The local school district, or any organization under the auspices of the local school district purchasing items for resale through a shop or store must be registered with the Division of Taxation as a vendor and have a New Jersey sales tax registration number assigned to them to legally purchase for resale. Sales tax must be collected on the sale of taxable items made in the shop or store.

When purchases for fund-raising purposes are made of taxable items by school affiliated groups, such as band groups, cheerleader groups, school clubs, etc., sales tax must be paid when making such purchases by the group or the person making payments on behalf of the group. The subsequent resales of such items by the groups which are conducted for isolated or occasional fund-raising purposes and not through a shop or store are not subject to sales tax.

This memorandum was distributed due to numerous requests and solely for the purpose of providing a document which districts could provide vendors to establish their tax exempt status. The department does not determine or interpret state tax policy. For clarification with regard to the sale of items for fund-raising purposes and other sales tax issues contact:

Tax Service Office  
Division of Taxation  
50 Barracks Street, 10th Floor  
Trenton, New Jersey 08625  
(609) 292-5185

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