

# **POLICY: 3.1.11.** (II.A.2.f.iii) **Georgia Sales and Use Tax**

**Revised:** February 2, 2013; April 6, 2006; and May 31, 2001.

**Last Reviewed:** September 7, 2022; and October 27, 2016.

**Adopted:** July 1, 1986.



## **POLICY:**

Georgia sales and use tax shall be collected and reported as required by the Georgia Sales and Use Tax Laws and Regulations.

The Technical Colleges shall charge and collect sales and use tax where appropriate.

The Technical Colleges shall report taxes per accounting procedures established by the Department of Audits and Accounts and the State Accounting Office.

Technical Colleges shall direct specific questions to the Georgia Department of Revenue or a regional sales tax office.

## **RELATED AUTHORITY:**

O.C.G.A. § 20-4-11 – Powers of Board.

O.C.G.A. § 20-4-14 – TCSG Established; Powers and Duties.

O.C.G.A. § 48-8-1 et seq. – Georgia Sales and Use Tax Laws and Regulations.