

Are Public Schools Subject to Sales Tax?

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Miller Canfield's recently released practice guide ***Sales Tax Obligations of Michigan Public Schools*** discusses generally the sales tax obligations of public schools under the Michigan General Sales Tax Act and the applicable exemptions. The practice guide includes a discussion of the sales tax rules regarding the following activities:

- Fundraising activities, raffles and auctions
- Purchase of construction materials
- Sale of textbooks
- Sale of food, catering and concessions
- Sales at a school store
- Lease or sale of school property
- And more...

To download your copy of the four-page guide, **click here**. If you would like to discuss your school's sales tax obligations, please call your Miller Canfield attorney or one of the contacts listed in the guide.