1. The University is required to collect and remit sales tax for activities/sales identified by the Florida Department of Revenue (FDOR) as taxable. Generally, most transactions are taxable unless specifically exempted by law. For example, the following transactions require the collection of sales tax:

   a. Sales of taxable items at retail.
   b. Charges for admission to any place of amusement, sport, or recreation.
   c. Rental or lease of personal property.
   d. Rental or lease of real property.

The following is a list of examples of both taxable and non-taxable transaction that may be conducted by the University:

*Taxable Transactions*

Annual Membership Fees - Physical Fitness or Recreation  
Binding Fee  
Computer Hardware and Software Sales to Faculty/Staff/Students  
Computer Time  
Concessions - Athletic Events  
Copyright Fee - Dissertation  
Duplication/ Photocopying  
Facilities Equipment Use/ Rental Charge  
Food Service/ Sales/ Program  
Game Program Sales  
Game Room Sales (Pool Table, Video Machines)  
Guest Housing (Non-students)  
Hotel Room Rental  
Locker Rental  
Lost Items - Security Auction  
Mailing Labels - Internal (No)  
Medical & Pharmaceutical Supplies  
Merchandise Sales  
Parking Decals  
Parking Meters  
Phone Calls from Hotel Rooms  
Photographs & Photograph Development  
Printouts - Census Information  
Publication/ Book Sales  
Rental Fee –Scientific Equipment  
Rental of Audio/ Visual Equipment  
Rental of Facilities (Including Related Services)  
Research Animal Sales  
Residential Rent - Non-Student  
Sale of Aluminum Cans  
Sale of Informational Literature (SBDC)  
Sale of Photographic Services  
Sale of Scrap Metal  
Sale of Scrap Paper
Sale/Auction of Surplus Property
Study Guides
Subscriptions
Ticket/Admission Sales - Athletic Events
Tower Rental - Radio/ TV Vending
Machine Commissions Video Tapes
& Audio Tapes, Disks
Volume Feeding - Hospitality Management
Washer/Dryer Commissions

Non-Taxable Transactions

Access/Identification Card Fee, or Passbook
Activity & Service Fees
All Breakage & Lost Library Materials
Annual Membership Fees - Non-Physical Fitness or Non-Recreational Athletic Guarantees
Attendance Fees - Sports/ Youth Camps - Instruction
Auto/ Bicycle Impound Fine
Bid Deposits
Cadaver Sales
Commission from Travel Agency
Computer Line Support - Public Schools
Consortium User Charges
Contract and Grant Awards
Copies of Police Reports
Equipment Damage and Loss
Fabricate, Modify, Repair Lab & Hospital Equipment
Faculty Advisement Contracts
Fees - Career Fair
Fees - Conferences & Workshops
Fees/Trade Mission Trips
Grant Program Income
Grants & Donations
Guest Housing (Students)
Health Service Fees ( Shots, Prescriptions, etc.)
Housing Rental Rates - Regular
Housing Telephone Services
Interlibrary Loans/Literature Searches
Library Fines
Lost Keys (Includes Cylinder Change)
Material & Supply Fees ( Lab Fees)
Medical Laboratory Tests
Medical Services - Clinical/ Not Covered by Health Fee
Medical X-Rays
Microfilm Fee
Off-Campus Educational Activities (Non-Continuing)
Parking Fines
Pharmacy Sales ( Not Covered by Health Fee)
Postage
Refuse Collection
Reimbursement for Utilities ( Electrical, Water/ Sewer, Custodial)
Residential Rent - Student
Returned Check Fee
Royalties for Documentaries
Royalty Fees for Using University Logo Security
Access/ ID Card/ Duplicate Security Shipping
Charges on Sales of Personal Computers Soil
Analysis
Sponsored Research Awards
Standardized Tests ( GRE, URE, etc.)
Statistical Analysis Work
Telephone Commissions
These procedures are set forth to give guidance to the University community when an activity gives rise to sales tax and how to report such transactions, as set forth by the University’s policies on sales tax.

The current Florida sales tax rate in Miami-Dade County is 7%.
<table>
<thead>
<tr>
<th>RESPONSIBLE UNIVERSITY DIVISION/DEPARTMENT (R*)</th>
<th>RESPONSIBLE ADMINISTRATIVE OVERSIGHT (R*)</th>
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<tbody>
<tr>
<td>Office of Finance and Administration</td>
<td>Controller’s Office</td>
</tr>
<tr>
<td>Florida International University</td>
<td>Florida International University</td>
</tr>
<tr>
<td></td>
<td>11200 S.W. 8th Street, CSC 310</td>
</tr>
<tr>
<td></td>
<td>Miami, Florida 33199</td>
</tr>
<tr>
<td></td>
<td>Telephone Number (305) 348-2131</td>
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<td></td>
<td></td>
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<td>R*=Required  O*=Optional</td>
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The University Policies and Procedures Library is updated regularly. In order to ensure a printed copy of this document is current, please access it online at [http://policies.fiu.edu/](http://policies.fiu.edu/).

For any questions or comments, the “Document Details” view for this procedure online provides complete contact information.