

# Hot Topics

 TEXAS TECH UNIVERSITY  
HEALTH SCIENCES CENTER  
Business Affairs

*from Business Affairs*

## Are You Collecting Sales Tax?

October 2019

Does your department have sales to individuals outside of TTUHSC? If so, are you collecting Sales Tax?

The State of Texas requires that we collect sales tax on sales to the general public. Examples include the Spirit Shop and Surplus sales. There are exempt items, such as the sale of prescribed eyewear, and exemption limits for student organizations. If you make sales to the general public and are unsure whether you should collect sales tax, contact Payroll & Tax Services at 806.742.3211 or [tax.forms@ttu.edu](mailto:tax.forms@ttu.edu).

**HSC OP 50.36, Sales Tax Collection**, provides guidelines and requirements for the collection and deposit of sales tax.

The state requires that accurate records be maintained. Each department must keep a detailed record of gross receipts from sales. It is important that all departments comply with State Sales Tax requirements.

Any sales tax deficiencies and penalties for State Comptroller audit findings are charged to the department.

For questions, contact Business Affairs at [BusAff@ttuhsc.edu](mailto:BusAff@ttuhsc.edu).

