

STATE BAR OF TEXAS



SECTION SALES TAX GUIDELINES

Sections receiving money for taxable goods or services must collect and pay to the State Bar of Texas the appropriate sales tax. (Please see State Bar of Texas Board Policy, Section 5.02.04 and Procedures for Section Financial Reporting.)

- Sections Sales Tax Report and a check (made out to the State Bar of Texas) for sales tax is due to the State Bar by the 10th of each month for the prior month's sales.
- State Bar of Texas Accounting Department prepares and submits monthly sales tax deposit and report for each taxing jurisdiction.
- Sections must display a copy of the State Bar's Texas Sales and Use Tax Permit wherever taxable items and/or services are sold. This includes displaying the permit at Section seminars/courses.
- Customers MUST provide a Texas Sales and Use Tax Exemption Certificate at the time of the sale to be exempt from sales tax. There are no exceptions to this.
- Sections are required to maintain the records of individual sales for four years after the close of the current fiscal year for audit purposes.
- Some examples of taxable goods are mugs, t-shirts, sales of printed materials, meals paid for separately from CLE course fees, and extra copies of newsletters.
- See "Calculating Sales Tax Guide" for instructions on sales tax rate calculations. (page 22) Please contact Sandra Carlson to request a Texas Sales and Use Tax Permit or with any questions on collection, reporting, and/or payment of sales tax (512.427.1408, 1.800.204.2222 x 1408, or scarlson@texasbar.com).

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CALCULATING SALES TAX GUIDE

Items sold at a seminar/meeting held in Texas.

1. Local Sales and Transit Tax for the jurisdiction where seminar is held
2. Examples:
 - Seminar held in Austin, charge and report tax rate for sales in Austin, 8.25%
 - Seminar held in San Antonio, charge and report tax rate for sales in San Antonio, 8.25%
- For automatic sales tax rate calculation- see Texas Comptroller website
 1. <https://mycpa.cpa.state.tx.us/atj/addresslookup.jsp>
 2. Enter city and county of seminar, click on Search

Items sold at a seminar held outside of Texas.

1. Check with that state's equivalent of the Comptroller's office for applicable sales tax collection and reporting

Items mailed/shipped to customer in Texas.

2. Local Sales and Transit Tax for the jurisdiction items mailed from (for example- Section Treasurer's office, Bookkeeper's office, or State Bar of Texas)
3. Example:
 - Section Treasurer's office in San Antonio receives mail order for books to be shipped to a customer in Corpus Christi
 - Sales tax rate is the rate for sales made in San Antonio, 8.25%

Items mailed/shipped to customer outside of Texas.

4. No sales tax is collected

Please contact Sandra Carlson, Sections Accountant, with any questions on collection, reporting, and/or payment of sales tax, 512.427.1408, 1.800.204.2222 x 1408, or scarlson@texasbar.com.