

PROCUREMENT SERVICES POLICY 17 EXCISE AND SALES TAX

The University of North Carolina at Greensboro

Approved by Paul Forte, Interim AVC for Finance, August 4, 2021

Revised August 4, 2021

1. Purpose

This policy describes UNCG's position regarding sales and excise tax.

2. Scope

This policy applies to all University employees, departments, units and divisions.

3. Definitions and Roles and Responsibilities

3.1 Definition

Federal Excise Taxes (IRS definition): Excise taxes are taxes paid when purchases are made on a specific good, such as gasoline. Excise taxes are often included in the price of the product. There are also excise taxes on activities, such as on wagering or on highway usage by trucks. One of the major components of the excise program is motor fuel.

4. Policy

Federal, State and County Taxes

The University of North Carolina Greensboro, being an agency of the State of North Carolina, is exempt from Federal Excise Tax. See section R.3.3 of the [State of NC Procurement Manual](#). Procurement Services must furnish the State of North Carolina Exemption Number to vendors for items subject to Federal Excise Tax, indicated as follows:

[For Exclusive Use of North Carolina State Government and Public Schools](#)

UNCG is exempt from sales or use tax. Please reference the tax exempt documents on the [Purchasing Forms](#) page for more information. Reference Section R.3.3 of the [State Procurement Manual](#).

If vendors require a certificate, the Procurement Services can provide one upon request. The Sales Tax Exemption number is 400004.

Tax laws are subject to change. Please reference the Supporting Documents section for additional information and guidance.

5. **Compliance and Enforcement**

The Director of Procurement Services is responsible for ensuring compliance with this policy.

6. **Additional Information**

6.1 **Supporting Documents**

[State of NC Procurement Manual](#)

[NC Office of State Budget and Management \(OSBM\)](#)

[NC Office of the State Controller](#)

[NC Department of Revenue](#)

[Internal Revenue Service](#)

6.2 **Approval Authority**

This policy will be approved by the Interim Associate Vice Chancellor for Finance.

6.3 **Contacts for Additional Information and Reporting**

- Responsible Executive: Michael Logan, Director of Procurement Services, (336)334-4104, mflogan@uncg.edu
- Responsible Administrator: Richard Fleming, Assistant Director of Procurement Services, (336)334-3078, rrflein@uncg.edu