

**REIMBURSEMENT: Sales Tax Exemption/Reimbursement Policy**

**#F04-01**

Date of Adoption: April 15, 2004

Lenawee County as a political subdivision of the State of Michigan is not subject to sales tax if the sales are ordered on the government form or purchase order and are paid directly to the seller by warrant on government funds. With the exception of taxes on meals. **NO REIMBURSEMENTS** of sales tax are authorized for employees. Sales to employees of the County for their own use are subject to tax.

Sales tax amounts included on invoices are to be deducted by County departments prior to submission for payment through accounts payable. In most instances, vendors that charge tax have been provided with tax exempt certificates. County departments are to contact the County bookkeeping office to request that a tax exempt form be sent to vendors who are in need of them to qualify the County as a tax exempt entity.