

UConn Tax Collection Matrix for Connecticut Sales & Use Taxes, Admission Taxes, and Occupancy Taxes

The matrix below includes some typical products and services sold by educational institutions for which Connecticut sales & use, admissions, or occupancy taxes may need to be collected from the purchaser at the time of the sale. The matrix is not intended to be an exhaustive list of all the products and services potentially sold by UConn.

CT Sales & Use Tax				
Product or Service Being Sold by UConn	Tax Rate	Subject to Tax?	Common Exceptions (see Notes 1 with respect to purchases by tax exempt entities)	Notes & Legislative References
1. Textbooks	6.35%	Taxable	College textbooks sold to full & part-time students are not subject to sales tax. Students must show valid UConn ID or student ID from another University.	C.G.S. §12-408(1)(A); §12-412(109), CT Special Notice SN 2000(3.1) Note: textbook format can be paper, disk, CD-ROM, audiocassette or electronic (Internet)
2. Prepared and/or ready-to-eat meals & beverages	7.35%	Taxable	Food and beverages sold on campus to UConn students and employees are not subject to sales tax. Applicable individuals must show a valid UConn ID. SN 2003(1); C.G.S. § 12-412(9)	C.G.S. §12-408(1)(A) Eff. 10/1/2019, prepared or ready-to-eat food and beverages sold on campus to non-UConn students and non-employees are subject to 7.35% sales tax rate.
3. Clothing & footwear	6.35%	Taxable	Clothing, footwear, handbag, luggage, umbrella, wallet or watch with a sales price exceeding \$1,000 is taxed at 7.75%.	C.G.S. §12-408(1) and (1)(H)
4. Conference room rental – no food served to guests	0%	Exempt		PS 2003(1); PS 2017(7); CT. Reg. § 12-426-29(b)(7); (c)(1-3).
5. Conference room rental – the only food served to guests are “self-service snacks” (see definition of “self-service snacks” in “Notes & Legislative References” column)	0% - 7.35%	Partially Taxable		Room rental charges are not taxable. Cost of “self-service snacks” are taxable at a rate of 7.35%. “Self-service snacks” defined as “a self-service table of nonalcoholic beverages and snack items” PS 2003(1); PS 2017(7); CT. Reg. § 12-426-29(b)(7); (c)(1-3).
6. Conference room rental – “meals” are served to guests in the room rented (see definition of “meals” in “Notes & Legislative References” column)	7.35%	Taxable		Cost of room rental and cost of “meals” are both subject to CT sales tax at 7.35%. “Meals” defined as food provided to guests that does not meet the definition of a “a self-service snack” PS 2003(1); PS 2017(7); CT. Reg. § 12-426-29(b)(7); (c)(1-3), PS 2019(5)

<p>7. Conference room rental – “meals” are served to guests in a different room than the room rented (see definition of “meals” in “Notes & Legislative References” column)</p>	<p>0% - 7.35%</p>	<p>Partially Taxable</p>		<p>Room rental charge for room without meals is not taxable. Cost of “meals” are taxable at a rate of 7.35%.</p> <p>“Meals” defined as food provided to guests that does not meet the definition of a “a self-service snack”</p> <p>PS 2003(1); PS 2017(7); CT. Reg. § 12-426-29(b)(7); (c)(1-3).</p>
<p>8. Gym memberships</p>	<p>6.35%</p>	<p>Taxable</p>		<p>C.G.S. §12-407(a)(37)(FF) Health and athletic club services, exclusive of (i) any such services provided without an additional charge which are included in any dues or initiation fees paid to any such club, which dues or fees are subject to tax under section §12-543.</p>
<p>9. Locker rental & towel service</p>	<p>6.35%</p>	<p>Taxable</p>		<p>C.G.S. § 12-407(a)(2)(J) [A “sale” includes] The leasing or rental of tangible personal property of any kind whatsoever, including linens or towels.</p>
<p>10. Personal health or fitness training</p>	<p>6.35%</p>	<p>Taxable</p>		<p>CT Special Notice 2007(1) - Health and athletic club services provided at an additional charge are subject to sales and use taxes whether provided to members or guests. Examples include but are not limited to additional charges by a health and athletic club for personal training sessions; classes in aerobic exercise, yoga, spinning, Pilates, or cardio-kick boxing; and any other fitness activities <u>not included</u> in basic membership or service fees.</p>
<p>11. Educational conferences or seminars provided by UConn</p>	<p>0%</p>	<p>Exempt</p>		<p>C.G.S. §12-407(a)(37)(J) Any training services provided by an institution of higher education licensed or accredited by the Board of Regents for Higher Education or Office of Higher Education is exempt from sales tax.</p>
<p>12. Childcare, daycare services</p>	<p>0%</p>	<p>Exempt</p>		<p>CT Special Notice 2007(1), C.G.S. §12-412(11), Bloomberg Sales & Use Tax Navigator, Connecticut, 21.6 Charges for babysitting, day care, nursery school, or day camp <u>not directed</u> to organized health and athletic activities also are not taxable.</p>
<p>13. Summer camps operated by UConn</p>	<p>0%</p>	<p>Exempt</p>		<p>CT Special Notice 2007(1) Health and athletic clubs subject to sales tax do not include businesses that provide <i>only</i> sports, amusement, and recreation services, whether they are private membership clubs or open to use by the public upon payment of a fee. Examples: day camps, sports camps, clubs for golf, hockey, swimming, riding, tennis, dance, or martial arts.</p>
<p>14. Plastic bags provided at checkout</p>	<p>\$.10 surcharge per bag</p>		<p>A bag provided to contain meat, seafood, loose produce or other unwrapped food items, a newspaper bag, laundry or dry cleaning bag, or a bag with a thickness of four mils or greater</p>	<p>Public Act 19-117 Section 355 \$.10 surcharge applicable until June 30, 2021. Effective July 1, 2021, “no owner or operator of a store shall provide a [plastic bag] to a customer.”</p>

15. Catering services – meal charges	7.35%	Taxable		C.G.S. §12-412(13), CT Reg. 12-426-29(c) Meals sold by eating establishments or caterers are subject to sales tax. The measure of the tax is the gross receipts from the sale of meals. Eff. 10/1/2019, prepared or ready-to-eat food and beverages sold on campus to non-UConn students and non-employees are subject to 7.35% sales tax rate.
16. Rented/Leased tangible personal property	6.35%	Taxable		C.G.S. § 12-407(a)(2)(J) [A “sale” includes] The leasing or rental of tangible personal property of any kind whatsoever, including, but not limited to, motor vehicles, linen or towels, machinery or apparatus, office equipment and data processing equipment, provided for purposes of this subdivision and the application of sales and use tax to contracts of lease or rental of tangible personal property.
17. Horseback riding lessons	0%	Exempt		C.G.S. §12-412(11) Personal and professional services are generally exempt unless specifically identified as taxable under CGS 12-408(a)(37)
18. Pet grooming, boarding, obedience training	6.35%	Taxable		C.G.S. §12-407(a)(37)(KK) – Pet grooming and pet boarding services, except if such services are provided as an integral part of professional veterinary services, and pet obedience services
19. Business analysis, management, management consulting, public relation services	6.35%	Taxable	Environmental consulting services are exempt	C.G.S. §12-407(a)(37)(J)
20. Plants and flowers	6.35%	Taxable	May be exempt if sold to a qualified farmer for use in agricultural production. Purchaser must present a Farmer Tax Exemption Permit.	SN 92(12), IP 2018(19) Note: A flower delivery charge by a florist is also subject to sales tax.
21. Vegetable seeds – suitable for planting to produce food or an ingredient or flavoring for human consumption	0%	Exempt		C.G.S. §12-412(96), IP 2018(19)
22. Seeds – other	6.35%	Taxable	May be exempt if sold to a qualified farmer for use in agricultural production. Purchaser must present a Farmer Tax Exemption Permit.	C.G.S. §12-412(96), IP 2018(19)
23. Parking	6.35%	Taxable	Space in a lot for exclusive use by employees	C.G.S. §12-407(a)(37)(N) – Motor vehicle parking is taxable, “excluding space in a parking lot owned or leased under the terms of a lease of not less than ten year’s duration and operated by an employer for the exclusive use of its employees.”
24. Repair or maintenance of tangible personal property	6.35%	Taxable		C.G.S. §12-407(a)(37)(CC) – any repair or maintenance service to any item of tangible personal property including any contract of warranty or service related to any such item.

25. Sales of tangible personal property to qualified farmers	0%	Exempt		CT Informational Pub 2018(19) & C.G.S. §12-412(63). Most sales of tangible personal property to farmers for use in their “agricultural production” businesses are exempt from sales & use taxes. The farmer will have been issued a specific farmer tax exemption permit from the DRS qualifying them for this exclusion.
26. Digital goods	6.35%	Taxable		C.G.S. §12-407(a)(13), (43) Eff. 10/1/2019, rate increases to 6.35% from 1%. “Digital Goods” are audio works, visual works, audio-visual works, reading materials or ring tones that are electronically accessed or transferred.
27. Printing Services	6.35%	Taxable	Services rendered in addressing, folding, enclosing or sealing the finished product are exempt for sales tax if those charges are separately stated. In addition, no tax applies to printing orders delivered for use outside the state of CT if a written certification is received from the customer.	CT Reg. 12-426-20 Charges for printing, imprinting engraving, multigraphing, mimeographing and similar operations for consumers are subject to tax whether or not the paper and materials are furnished by the customer.
CT Admissions Tax				
1. Events at Pratt & Whitney Stadium at Rentschler Field	7.5%	Taxable		C.G.S. §12-541(a), (b)(1)(H), (b)(3) 7.5% tax rate applies to sales occurring on or after 7/1/19 5% tax rate applies to sales occurring on or after 7/1/2020
2. Freitas Ice Forum – public skate	0%	Exempt		C.G.S. §12-541(a)(2), CT IP 2018(3) Daily or hourly charges for ice skating are nontaxable.
3. 5k running races	0%	Exempt		C.G.S. §12-541(a)(2) – No tax shall be imposed with respect to any admissions charge if the daily admission charge entitles the patron to participate in an athletic or sporting activity.
CT Occupancy Tax				
1. Dormitory rooms	0%	Exempt		§12-407(a)(17) Lodging accommodations provided at educational institutions do not meet the definition of a “lodging house” subject to occupancy tax collection.
2. Conference room rental	0%	Exempt	If meals are provided in addition to the room space, then the room rental along with the meal service is likely subject to sales tax even if the charges are separately stated. See Items # 4-7 under the CT Sales & Use Tax section above.	PS 2003(1) Charges for a room rented out for use or possession other than for lodging purposes, such as charges for a meeting room, are not subject to room occupancy tax , as long as the charge for the meeting room is separately stated from any charges for lodging.



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Note 1:

Certain entities, including the federal government, most non-profit organizations, and qualifying Connecticut agencies, institutions, or municipalities, are exempt from CT sales & use, admissions, and occupancy taxes. As such, UConn is not required to charge or collect sales & use, admissions, or occupancy tax on sales to these entities if the entity provides the required documentation to substantiate their exempt status. Click [here](#) for further guidance posted on UConn's Tax & Compliance website.

Note 2:

Interdepartmental sales are not subject to sales tax. When a UConn department sells its services to another department, the transaction is not subject to sales tax. It's not actually deemed to be a true sale because the University is selling to itself. However, sales to students, faculty, alumni and the general public are NOT considered interdepartmental sales and may be subject to sales tax depending on the item or service being sold as outlined in the above matrix.

Note 3: Please click [here](#) for a more detailed analysis of the taxability of conference room rentals on UConn's Tax & Compliance website.