



SUMMER CAMPS AND SALES TAX

This publication provides general sales tax information regarding educational and non-educational summer camps. It is not a substitute for tax law and regulations.

When school ends, many children and teens head for summer camps, summer meaning when schools are in summer recess. The camps are as varied as their participants. Programs, locations, and length of stay may differ, but when a fee is charged, all or part of the fee is subject to West Virginia's sales tax.

In general, regardless of the sponsor, amounts charged to attend summer camp in West Virginia are subject to sales tax. Accordingly, colleges, universities, local governments, and other agencies must charge and collect sales tax on camper fees. The exception is "tuition" charged to attend educational "summer" camps.

The tuition exception is limited to educational summer camps where the participants spend a substantial amount of time receiving instruction. Education includes all subjects traditionally taught in school, along with instruction for the intellectual, moral, and physical development of the campers. Scout camps, 4-H camps, music, art, science, computer, religious study, math, and other similar camps are examples of educational summer camps.

Camps for the primary purposes of training in athletics, sports training or physical conditioning are not considered educational summer camps and all fees charged are subject to sales tax. Also, summer camps primarily related to paramilitary training, nudist camping or animal training are not exempt.

In order to qualify for exemption, tuition must be separately stated. For example, if a week of camping, including tuition, food, lodging, and other services costs \$100.00, sales tax is due on the entire \$100.00. If, however, the \$100.00, fee is broken down as \$15.00 for tuition, and \$75.00 for all other goods and services, tax is due on \$75.00 only.

Examples of taxable charges are those for food, lodging, equipment, clothing, books and other study materials not directly related to the educational nature of the summer camp.

The following publications are available and may be helpful for general information regarding sales tax on **purchases** of goods and services by summer camps: TSD-320, *Special Sales And Use Tax Rules For Nonprofit Organizations*; TSD-335, *Sales And Use Tax Changes Affecting Service Businesses*; TSD-369, *Use Tax And Your Business*.

If you have questions concerning the information in this publication please contact:

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