

Indiana Sales Tax Collection Matrix

	Private Purchase		External Bill					Internal Billing		
	Ball State, Burris or Academy Student OR K-12 student attending educational program	Nonstudent	Federal Government	Ball State Foundation	Exempt Entity	Nonexempt Entity	Private Individual	Student Function	Nonstudent Function (related to University's mission)	Nonstudent Function (unrelated to University's mission)
The Indiana Sales Tax Rate is 7%										
Food & Beverage ^①	Exempt	Taxable	Exempt	Taxable	Taxable	Taxable	Taxable	Exempt	Taxable	Taxable
Lodging (under 30 days) ^②	Exempt	Taxable	Exempt	Taxable	Taxable	Taxable	Taxable	Exempt	Exempt	Taxable
Facility/ Room Rental	Taxable	Taxable	Exempt	Exempt	Exempt ^③	Taxable	Taxable	Exempt	Exempt	Taxable
Equipment Rental	Taxable	Taxable	Exempt	Exempt	Exempt ^③	Taxable	Taxable	Exempt	Exempt	Taxable
Tangible Personal Property (including merchandise)	Taxable	Taxable	Exempt	<i>Depends</i> ^④	<i>Depends</i> ^④	Taxable	Taxable	Taxable	Taxable	Taxable

① All food sales are also subject to food and beverage tax at a rate of 1% in Delaware and Hamilton Counties, 2% in Marion County

② If subject to sales tax, Delaware County Innkeeper's Tax will also be assessed at a rate of 5%

③ A Form ST-105 sales tax exemption must be presented

④ Purchase must be for entity's purpose (and a valid Form ST-105 must be on file)

[Additional information is available in the Procedure for Collecting, Paying and Reimbursing Sales Tax](#)