**Changed Expenditure Rule:**
R3-010 – Expenditure and Reimbursement Requirements
The University implements changes to reduce payment of Utah Sales Tax.

Beginning **February 1, 2015**, Accounts Payable will treat reimbursement requests, which include Utah Sales Tax, in the following ways:

- If Utah Sales Tax was paid as part of a recruitment or entertainment **business meal** for 10 individuals or less, the amount of tax paid will be considered an allowable expense and **will be reimbursed** to the requestor.

  **NOTE:** PCards are considered the preferred method of payment for recruitment and entertainment business meals for 10 individuals or less.

- If Utah Sales Tax was paid as part of a **business-related purchase (supplies or equipment, for example)** the amount of tax paid will be considered unallowable and **will not be reimbursed**.
  - Exceptions: Academic Deans or equivalent positions in non-academic areas have the authority to approve an exception to pay Utah Sales Tax in extraordinary circumstances.

**December 8, 2014:**
Academic Deans or Directors in non-academic areas may approve, as required by Policy 3-031; (Recruitment and Entertainment Expenses) use of PCards for business meals on an individual cardholder basis.

- **New PCard applications** will display a yes/no option for the business meal allowance as well as a signature line for Dean/Director approval.

- **Existing Cardholders** that want to use their PCard for payment of business meals **AND HAVE NOT FILED THE BUSINESS MEAL EXEMPTION FORM IN THE PAST**, must send a memo (signed by Dean/Director) to Jane Scott in Purchasing to authorize the PCard for business meal use.

**Throughout December, 2014 & January, 2015:**
Campus will be notified in several ways of upcoming changes related to Sales Tax reimbursement.

**Monday, January 5, 2015:**
Accounts Payable will reach out to departments that have paid Sales Tax to notify them of upcoming changes.

**Monday, February 2, 2015:**
Accounts Payable will reduce reimbursements by the amount of unauthorized Utah Sales Tax without notification to the requestor.

*Sales Tax Reduction is part of our overall P2P Initiative*
*To improve efficiencies and procurement savings across the University.*