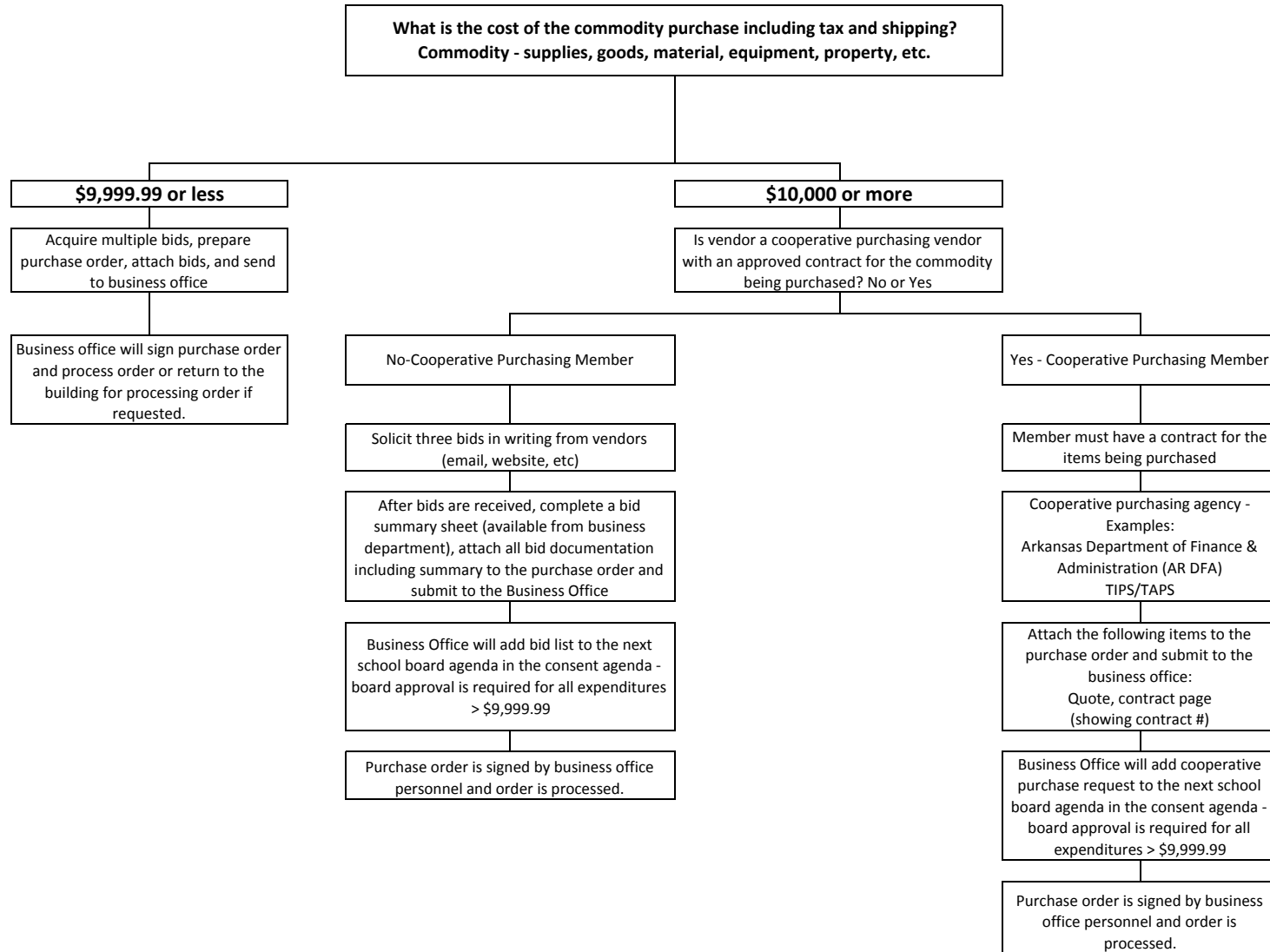


Commodity Purchase/Bidding Procedures Flowchart



Note: Arkansas Public Schools are not sales tax exempt. Schools pay sales tax to all in-state vendors and use tax to all out-of-state vendors unless there is a specific exemption allowed for the commodity under Arkansas Law. Items which have a specific exemption from sales tax if purchased by an Arkansas School are: school buses, vehicles, food purchased in cafeteria, textbooks, and instructional material (sheet music, software, maps, globes, charts, DVD's, books, calculators, dissection supplies, other hands-on instructional materials, etc.)