

COMMUNITY RELATIONS

The board encourages the formation of patron organizations, such as parent teacher associations, advisory groups, and booster groups, whose primary purpose shall be to improve education in the school division. Principals, central administrators, and teachers are urged to cooperate with parents and others in the activities of these organizations.

Legal Reference:

Code of Va., § 35.1-25. Exemptions.--"The provisions of this title applicable to restaurants shall not apply to . .

. ." 3. Churches, fraternal, school and social organizations, and volunteer fire departments and rescue squads which hold occasional dinners, bazaars, and other fund raisers of one or two days duration, at which food prepared in the homes of members or in the kitchen of the church or school organization is offered for sale to the public; . . ." (1993)

Code of Va., § 58.1-608. Exclusions and exemptions.--" . . 63. Tangible personal property purchased for use, consumption, or sale at retail by an elementary or secondary school conducted not for profit, or Parent Teacher Association or other group associated with an elementary or secondary school conducted not for profit for use in fund-raising activities, the net proceeds (gross receipts less direct expenses) of which are contributed directly to the school or used to purchase certified school equipment; and certified school equipment purchased by such groups for contribution directly to the school. For the purposes of this subdivision, 'certified school equipment' shall mean that equipment for which the Parent Teacher Association or other group has received certification from the school that it will accept a donation of the equipment. The certification provided by the school shall be in accordance with regulations promulgated by the Tax Commissioner. Notwithstanding the other provisions of this subdivision, the tax shall not apply to the sale of class rings, school photographs, and other fund-raising programs from which an elementary or secondary school conducted not for profit receives a commission or the net proceeds after the payment of vendors and other direct expenses. . . ." (1987)

Adopted by School Board: August 5, 1986