



UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION—210 N 1950 W, Salt Lake City, UT 84134

Website: www.tax.utah.gov

May 9, 2017

Re: Special Events in your city or county boundaries for year 2017

I am hoping this information will be helpful to understand what is considered a special event and needs a temporary sales tax license to do business in your boundaries.

A special event is a one-time event or an event that runs for 6 months or less where taxable sales are being made and sales tax must be collected. Special events fall under a variety of situations including ticket sales, registration fees, sporting events, marathons, state and county fairs, city events, festivals, antique shows, gun shows, food shows, art shows, auctions, liquidation sales, mall kiosks, swap meets, conventions, hobby shows, concerts, seasonal firework stands, snow cone stands and food truck rallies.

The organizer of food truck rallies are not requesting temporary sales tax licenses for the trucks that are attending these weekly or monthly events. We are also experiencing compliance issues with these types of business, they tell us after being licensed they did not attend the rally that they signed up for. Before licensing these vendors please call us or email us to verify that all issues have been cleared up. Any help in this area you can provide will be greatly appreciated.

If a carnival, amusement rides or circus company requests a temporary business license in your boundaries they must have a temporary sales tax license. These businesses usually do not get reported by the organizer that is holding the event to us so many times we find that this type of event/business is not being licensed so taxes are not being collected for your municipality.

We will need the applicant's name, address, and phone number, email address, FEIN or Social Security Number or Utah Sales Tax Number. Please provide us with the exact locations of where they will be selling at. We will check our records and verify that we have licensed each location in your area.

We rely on you to inform us of any special events that occur in your jurisdiction. If you have any questions feel free to call us at 801-297-6303. Thank you for your cooperation and help in our efforts to ensure compliance in your city or county with all the events throughout the year.

Sincerely,
Gaylin Ford

Special Event Unit
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Utah State Tax Commission
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