State by State Procedures for Handling Both the Collection of Sales Tax at SCA Events and Dealing With Vendors at SCA Events

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# **Policy for Collecting Sales Tax in Idaho at Events**

1. Events held in Idaho will need to collect sales tax on any services or tangible property sold at said event (registration fees, feast fees, fundraisers, silent auctions, merchandise/inventory sales, etc).
2. The amount of tax to be collected will be based on where the event is held.
3. The kingdom will provide a list of all events that will be held in Idaho on a regular basis to the Corporate Office at taxes@sca.org. This includes local events that collect registration, feast fees, etc. that may not be listed on the kingdom calendar. For each event, the group’s seneschal or exchequer contact information must be included. This is to allow the corporate office to send the required form to the group, prior to any fees being collected.
4. Groups do not need to collect sales tax on “donation only” events. However if they sell anything during the event, (including but not limited to feast fees, fundraisers, silent auctions, etc.) then sales tax must be collected on the items sold.
5. Groups may include the sales tax as part of the price but must provide that information on their flyers and at the door stating that tax is included in the price. Otherwise they will need to calculate the sales tax on each transaction.
6. Each group will be informed by the corporate office what the tax rate will be, based on the location of the event.
7. At the end of the event, the local exchequer will fill out the required form and within ten (10) business days from the end of the event, mail the check and the form to the Corporate Office address listed.
8. A copy of the same report shall be emailed to the kingdom exchequer and taxes@sca.org.
9. In the case of an emergency delay in submitting, written notification must be sent to the Corporate Office. This notice must include all contact information, reason for the delay, and the guaranteed date of submission (not to exceed 30 days from the date of the event).
10. Failure to comply with the outlined procedures will result in the Kingdom being placed in Abeyance**.**

# **Policy for Collecting Sales Tax in Nebraska at Events**

1. Events held in Nebraska will need to collect sales tax on any services or tangible property sold at said event (registration fees, feast fees, fundraisers, silent auctions, merchandise/inventory sales, etc).
2. The amount of tax to be collected will be based on where the event is held.
3. The kingdom will provide a list of all events that will be held in Nebraska on a regular basis to the Corporate Office at taxes@sca.org. This includes local events that collect registration, feast fees, etc. that may not be listed on the kingdom calendar. For each event, the group’s seneschal or exchequer contact information must be included. This is to allow the corporate office to send the required form to the group, prior to any fees being collected.
4. Groups do not need to collect sales tax on “donation only” events. However if they sell anything during the event, (including but not limited to feast fees, fundraisers, silent auctions, etc.) then sales tax must be collected on the items sold.
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8. A copy of the same report shall be emailed to the kingdom exchequer and taxes@sca.org.
9. In the case of an emergency delay in submitting, written notification must be sent to the Corporate Office. This notice must include all contact information, reason for the delay, and the guaranteed date of submission (not to exceed 30 days from the date of the event).
10. Failure to comply with the outlined procedures will result in the Kingdom being placed in Abeyance**.**

# **Vendors at events in Arkansas**

1. At least 30 days prior to the event, the organizer will fill out the required form (Form ST371) and email it to the kingdom seneschal (or assigned deputy) to make sure it is filled out correctly. Seneschal (or assigned deputy) will sign the form and email it to the Arkansas Department of Revenue, Shanquita R. Berryman (Shanquita.Berryman@dfa.arkansas.gov).
2. The Department of Revenue will send a packet to the organizer (autocrat). It will include vendor forms and envelopes plus information on what the sales tax rate will be for that particular event.
3. The autocrat should make sure to contact the vendors to remind them that they will need to write a check to the Department of Revenue each day of the event that they have sold merchandise and have collected sales tax.
4. On the day of the event, the organizer will pass out the forms to the vendors. They will need a new form for each day they are selling.
5. At the end of the event, vendors will provide a check for the amount of sales tax they collected. The check is to be made out to the Arkansas Department of Revenue.
6. The organizer/seneschal of the event will collect all the forms and envelopes from the vendors.
7. One the next business day the organizer/seneschal will mail the packet back to the Arkansas Department of Revenue.

# **Vendors at events in Idaho**

1. If any branch hosts an event where there are two or more retailers then the group is considered a “promoter” and the event is considered a “promoter-sponsored event.”
2. If they sell or rent a tangible item or charge admission, then that is considered a “retailer.”
3. Before the event, obtain a Form ST-124 for each of your participants. You can get them by going to tax.idaho.gov/pse2 or by calling (208) 334-7660 in the Boise area or toll free at (800) 972-7660.
4. Complete Section A, ***Promoter’s Information***.
5. Each vendor must complete Sections B and C, ***Participant’s Information and Sales Tax Declaration.***
6. There is no fee for this form. However, the ST-124s are numbered, so please return the extras or let the Tax Commission know that you didn’t use all the forms that were requested.

# **Vendors at events in Nebraska**

1. The organizer (autocrat/seneschal) will collect the list of vendors wishing to sell at any event held in Nebraska. The information needed is:
2. Name
3. Mailing address
4. Phone number
5. Nebraska state sales tax ID number. Must have one if the merchant has a physical location in Nebraska. Out of state vendors are not required to have one.
6. The organizer will email the above information to the Nebraska Department of Revenue, rev.events@nebraska.gov) at least 2 weeks before the event is held so that the Department of Revenue can send the forms to the organizer of the event.
7. At the start of the event the organizer will hand out the forms to the vendors.
8. The vendors are responsible for filling out the forms and sending it with a check to the department of revenue. They do not give it back to the group hosting the event.

# **Vendors at Events in North Dakota**

Any and all events held in the State of North Dakota must have copies of the North Dakota Special Event Sales Tax Return form available for vendors who do not have a current North Dakota Sales and Use Tax permit. This report must be filed by the vendor according to the directions provided by the State of North Dakota. The Branches are only required to provide the forms and may not file the report.

# **Vendors at events in Oklahoma**

1. The organizer (autocrat/seneschal) will collect the list of vendors wishing to sell at any event held in Oklahoma. The information needed is:
2. Name
3. Mailing address
4. Phone number
5. Oklahoma state sales tax permit number. Must have one if the merchant has a physical location in Oklahoma. Out of state vendors are not required to have one.
6. If all the vendors selling at a particular event held in Oklahoma have a Oklahoma sales tax permit then nothing further needs to be done except to maintain the list of vendors.
7. In any event has out of state vendors then the following must occur.
8. Please contact the following person at the OK Tax Commission to obtain the Special Event Permit. This should be done several months before the event occurs.

DARCEL DEFIBAUGH

SPECIAL EVENTS

405-522-4324

EMAIL   ddefibaugh@tax.ok.gov

FAX  405-522-4325

1. At least 20 days before the event send the completed form to the above person along with the list of vendors.
2. Once the application is approved, the promoter of the event will receive a packet with forms that need to be distributed to all the vendors.
3. The autocrat, designated person will collect the forms and any sales tax collected from the out of state vendors.
4. The money and the forms must be mailed to within 15 days of the end of the event to the Tax Commission along with a completed sales tax report. The list of in state vendors must be included too. Though they are responsible for filing their own sales tax reports.

# **Vendors at Events in Wisconsin**

Any and all events held in the State of Wisconsin must complete and file the Wisconsin Temporary Event Operator and Seller Information State Form (Form S-240F and S-240a) with the State of Wisconsin and the Kingdom Exchequer. All organizers of events in the State of Wisconsin are required to collect and report information on any vendors. If this information is not collected, the merchant cannot sell at the event. This report must be filed according to the directions provided by the State of Wisconsin. The report must be completed and sent to the State of Wisconsin and the Kingdom Exchequer within 10 days of the date on which the event occurred. A negative report should be sent to the Kingdom Exchequer when no merchants were present at a Wisconsin event.

*(As we find out about more states they will be added to this policy)*