

# Guidelines for Promoters and Vendors Participating in One-Time Special Events



## Promoter Responsibilities

Promoters of one-time special events must contact the Nevada Department of Taxation at least two (2) weeks prior to the scheduled event to register. Events qualifying as one-time special events include, but are not limited to\*:

- Auto shows
- Gun shows
- Sport shows
- Concerts
- Carnivals
- Flea markets
- Trade shows

\*Note: A one-time permit is not required for trade shows that are not open to the public and where no retail sales of tangible personal property occur.

## *If retail sales are conducted at the event, Promoters must:*

1. **Create:** an e-services account by visiting <https://mynvtax.nv.gov>. Click the Sign-Up hyperlink and create a username and password.
2. **Complete:** and submit an online application by clicking on Apply for a One-Time Special Event Permit under the Registration and Licensing section.
3. **Complete:** the Application request and be prepared to supply a list of vendors by uploading an excel spreadsheet or manually inputting vendors during the application process.
4. **Await:** a Department Tax Examiner will reach out to you by phone or email to assist with the completion of the process.

## Nonprofit Participation:

Nonprofit organizations must qualify as Nevada-based religious, charitable or educational entities and must apply for a sales tax exemption with the Department. Promoters with a Nevada Sales Tax Exemption letter are still required to register and remit taxes from their "for profit" vendors. Promoters are required to retain a copy of their nonprofit vendors' Nevada Sales Tax Exemption letter. Without it, nonprofit vendors must collect and remit sales tax like any other vendor.



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## Application & Pre-Event Procedure for Promoters

1. Apply online at <https://mynvtax.nv.gov> at least two weeks before the event.
2. Create an account, submit the application and upload your vendor list.
3. Select "Apply for a One- Time Special Event Permit".
4. Once reviewed, Department employee will contact you to finalize your request. When completed you will receive an electronic approval letter, which can be retrieved from your e-service account. This will include a "One-Time Sales Tax Return" form. Promoter will make copies of the return and issue to their vendors selling tangible goods.
5. Each vendor must complete the form and return it to you before leaving the event.

## *Required vendor information includes:*

- Name of Event
- County of Event
- Event Dates
- Location of Event
- Vendor or Business Name
- Phone Number
- Business Federal ID or SSN
- Business Address
- Gross Taxable Sales
- Sales Tax Due
- Signature of Vendor
- Booth or Space Number (if applicable)



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## Post-Event Promoter Responsibilities

At the conclusion of the event, the Promoter must:

1. Collect all completed One-Time Sales Tax Returns and payments from vendors before they leave.
2. Ensure each vendor retains a copy of their return for their records.
3. Vendors with a regular Nevada Sales Tax Account may report taxes from the event on their standard Sales & Use Tax Return or via their e-service account.
4. Compare the number of collected returns against your original vendor list. Prepare a final vendor list which will be submitted to the Department at the end of the event. Note and explain any discrepancies in reporting.
5. Ensure the correct sales tax rate (based on event location) is applied. Any over collection of tax must be remitted to the State.
6. The sales tax collected from other vendors that do not have their own Nevada Sales Tax accounts, such as out of state vendors, or a vendor that does not make more than 2 sales in a 12-month period will be collected and remitted by the Promoter.
7. The Promoter will log into their e-service account. File the return under the month the event end date was held and submit the payment. If the Promoter has several events in the same month, one combined return will be filed for all events held during the period.
8. Promoters that have more than two events in a 12-month period will be required to apply for a regular sales tax permit.

## *Vendor Responsibilities*

If you are an exhibitor or vendor participating in a one-time event, convention, trade show or flea market:

- Contact the event promoter to declare whether you will be making retail sales of tangible goods.
- If selling taxable goods, the promoter will provide you with a One-Time Sales Tax Return form.
- At the conclusion of the event, complete the sales tax form and return it to the promoter along with the sales tax collected.
  - If paying by check or money order, make it payable to the Promoter. The Promoter will remit the sales tax collected to the Department.
  - Vendors with their own Nevada Sales Tax Account are required to complete the one-time return and give to the promoter, including their Sales Tax Permit Number and the total gross sales made at the event.
- Vendors selling at more than two events in a 12-month period in Nevada must register for a Sales & Use Tax Permit.

For assistance, contact the Department's Call Center at (866) 962-3707.

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## Sales and Use Tax Requirements

According to NRS 360.090, NRS 372.725 and NAC 372.180 every person or business making retail sales of tangible personal property in Nevada is required to collect and remit sales tax.

### Additional Requirements:

- Use Tax (NRS 372.7275) is due on high-value products given away for free.
- Food Vendors selling prepared food for immediate consumption must collect sales tax. This includes:
  - Food sold in a heated state or heated by the seller.
  - Food made from two or more mixed ingredients.
  - Food sold with eating utensils (plates, cutlery, napkins, glasses, or straws).
- Bakery items (bread, cookies, rolls, etc.) are generally not taxable unless sold with utensils or in a heated state.
- Farmers' Market Vendors selling only unprepared fresh produce do not need to collect sales tax.
- Liquor, cigarettes and tobacco products are subject to additional regulations. Contact the Carson City Office if these items will be sold or distributed at your event.
- If sales tax is included in the purchase price, a sign must be posted at the booth indicating this.

Promoters are responsible for ensuring that all participating vendors comply with Nevada sales and use tax laws. Department Revenue Officers conduct random inspections at events and may issue citations for noncompliance. For more information, please visit [tax.nv.gov](http://tax.nv.gov).

