

Tax and License Office

## ***Privilege Tax and Licensing Requirements For Special Events***

Who is required to be licensed? (the following list is not a complete list of every person that may be required to be licensed)

- Event Sponsor/Promoter - \$25 license fee
- All vendors (food/ beverage and novelty products) - \$25 license fee
- All Amusement operators (riders, games, etc) - \$25 license fee

Note: All fees are non-refundable.

What is taxable? (items listed below are not complete)

- Charges or fees for use of spaces to vendors
- Rental of space or equipment to vendors
- Food/ beverage sales
- Product sales
- Carnival activities or amusement rides
- Advertising fees or charges (signs, banners)
- Entry fees or charges

A separate license certificate is issued for each event.

## EVENT SPONSOR AND VENDOR RESPONSIBILITIES:

- All back taxes must be reported and paid before an event license certificate issued. If back taxes have not been reported and paid, vendors will not be allowed to participate in the event.
- 7 business days prior to event, event sponsor will provide Sales Tax and Licensing (Kay Savard) a list of participating vendors; list must include the following information:
  - Privilege sales tax number (if they have a sales tax account with Tempe) business name; if they are not currently licensed as a special event vendor, then a Privileges Sales Tax application and a \$25 license certificate fee must be submitted
  - Address
  - Business phone number
- Event sponsors will be given all of the license certificates prior to the event and must convey all licenses to participating vendors prior to conducting any vending activity.
- Unlicensed retail activity will result in the removal of the violators and will be noted for future events proposed by that particular sponsor/promoter.

Questions should be directed to:

**Contact:**

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