

Vending products, food or drinks at special events requires a privilege sales tax license which must be obtained from the Tempe Tax and License Division.

### **Who is required to be licensed at a special event?**

- Event sponsor/promoter - \$25 non-refundable license fee
- Vendors (food/beverage and novelty products) - \$25 non-refundable license fee
- Amusement operators (rides, games, etc) - \$25 non-refundable license fee

### **What is taxable income at a special event?**

- Charges or fees for use of spaces by vendors
- Rental of space or equipment by vendors
- Food/beverage sales
- Product sales
- Amusement/carnival activities
- Advertising fees or charges (signs, banners)
- Entry fees or charges

Call 480-350-2955 to find out if a particular activity is defined as being taxable.

### **Event sponsor and vendor responsibilities:**

- 1) Vendors/sponsors must report and pay delinquent taxes prior to being approved to conduct retail activity in special events. Failure to do so will result in the vendor not being allowed to conduct retail activity in special events.
- 2) Event sponsor must provide Sales Tax and Licensing with a list of participating vendors seven (7) business days prior to event. The list must include the following information:
  - Privilege sales tax number (if vendor has a sales tax account with Tempe)
  - Business name, address and phone number
  - Special event privilege sales tax application and a \$25.00 non-refundable license fee
  - Event producers are responsible for distributing license packets to vendors prior to conducting special event vending activity
- 3) Unlicensed retail activity will result in the removal of the violators the day of the event(s) and will be documented for future reference.

Questions should be directed to:

Tax and License Division

Contact - Kay Savard

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Applications can be downloaded at: [www.tempe.gov/salestax](http://www.tempe.gov/salestax)