

If public property, including public streets and rights-of-ways, will be used to vend products, food or drinks at an event, a **Privilege Tax and License Permit** must be obtained from the City of Tempe Tax and License.

Who is required to be licensed at a special event?

- Event sponsor/promoter - \$30.00 annual license fee
- All vendors (food/beverage and novelty products) - \$30.00 annual license fee
- All amusement operators (riders, games, etc) - \$30.00 annual license fee

Note: All fees are non-refundable.

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
- Carnival activities or amusement rides
- Advertising fees or charges (signs, banners)
- Entry fees or charges

A separate license certificate is issued for each event. If your event is in question regarding taxability, please contact at Tax and License (see below).

Event sponsor and vendor responsibilities:

- 1) Vendors/sponsors must report and pay all back taxes before an event license certificate will be issued. Failure to do so will result in the vendor not allowed to participate in event.
- 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 & business phone number
 - Privileges Sales Tax application and a \$30.00 license certificate fee must be submitted if vendor is not currently licensed as a special event vendor.
- 3) Event producers 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.
- 4) Event producers should be aware that any unlicensed retail activity will result in the removal of the violators the day of the event and will be noted for future events proposed by that particular sponsor/promoter.

Questions should be directed to:

Primary Contact:

Kay Savard

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Applications can be downloaded at: www.tempe.gov/salestax