ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION

Application for Special Event Promoter

Submit by Email

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Special Event Promoter's Sales Tax Information

A promoter or organizer of a special event is required to register for sales tax collection with the Sales and Use Tax Section. The promoter or organizer is also required to provide to each vendor a special event tax reporting form and any other information which may be required.

A special event means an entertainment, amusement, recreational, or marketing event which occurs at a single location on an irregular basis and where tangible personal property is sold. Special events include, but are not limited to, music shows and events; auto shows; boat shows; gun shows; knife shows; home shows; craft shows; flea markets; carnivals; circuses; bazaars; fairs; and art or other merchandise displays or exhibits. A copy of Arkansas Code Ann. § 26-52-518 which defines a special event, a promoter or organizer, and special events vendors is included on the next page.

The sales of tickets or admission fees to the event are subject to state and local sales tax. The furnishing of camping spaces is subject to the 2% Tourism Tax in addition to state and local sales tax. If tangible personal property (tables, tablecloths, chairs, etc.) is rented to the vendors, the 1% Short Term Rental Tax must be collected in addition to the state and local sales tax. Charges for parking are also subject to state and local tax.

The current state sales tax rate is 6.5%. Local sales tax is also to be collected with the rate dependent on the location of the event. The local sales tax rates are available by following the link to the Sales and Use Tax Section on our website: http://www.dfa.arkansas.gov/Pages/default.aspx.

Enclosed is the application form which must be completed by the promoter or organizer of the special event. The completed application is to be mailed to the address as listed below prior to the event.

Also enclosed are the reporting forms which are to be provided by the promoter or organizer to each special event vendor. The special event vendors are required to file daily reports with the promoter or organizer and remit the daily sales tax along with their completed forms. Envelopes are provided for each vendor to enclose the form and payment for each day.

Special event vendors are required to provide a Federal Identification Number (FEIN) or Social Security Number (SSN). Vendors with an ownership type of Corporation, Partnership, LLC, Government, or Non-Profit must provide their Federal Identification Number (FEIN). If the vendor has an ownership type of Sole Proprietorship the vendor must provide their Social Security Number (SSN) along with their Doing Business As (DBA) Name.

Vendors who fail to remit the ST-370 Vendor Form, along with any applicable tax due, shall be subject to assessment of tax, penalty, and interest. Please be aware any unpaid tax, penalty, and/or interest may result in a lien filing.

Make check(s) payable to Department of Finance and Administration.

Within thirty (30) days following the event, the promoter or organizer is required to forward all the daily reports and payments to the Sale and Use Tax Section. If the promoter fails to transmit the reports and payments, the promoter will be liable for the failure to remit the taxes due which they have collected from the special event vendors. The promoter or organizer should transmit to the Sales and Use Tax Section all the daily forms and payments collected from each special events vendor in the enclosed self addressed postage paid envelope.

Promoters and organizers shall be liable for failure to remit to the director sales taxes remitted to them by special event vendors, and shall be subject to assessment of tax, penalty, and interest for unremitted sales tax. Please be aware any unpaid tax, penalty, and/or interest may result in a lien filing.

If you have additional questions, please contact the Sales and Use Tax Special Events Section, PO Box 8140, Little Rock, Arkansas 72203-8140, phone number 501-682-7003.

***Promoter Application must be completed and returned no later than Two Weeks prior to the start of your event. Vendor packets will be sent approximately Two Weeks prior to the start of your event.**

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26-52-518. Special events.

Statute text

(a) As used in this section:

(1) "Person" means a person as defined in § 26-52-103;

(2) "Promoter" or "organizer" means a person who organizes or promotes a special event which results in the rental, occupation, or use of any structure, lot, tract of land, motor vehicle, sample or display case, table, or any other similar items for the exhibition and sale of tangible personal property by special events vendors;

(3)(A) "Special event" means an entertainment, amusement, recreation, or marketing event which occurs at a single location on an irregular basis and where tangible personal property is sold.

(B) Such special events shall include, but are not limited to:

(i) Auto shows;
(ii) Boat shows;
(iii) Gun shows;
(iv) Knife shows;
(v) Home shows;
(vi) Craft shows;
(vii) Flea markets;
(viii) Carnivals;
(ix) Circuses;
(x) Bazaars;
(xi) Fairs; and
(xii) Art or other merchandise displays or exhibits.

(C) Such special events shall not include any county, district, or state fair or the four states livestock show that has been approved, pursuant to the rules and regulations of the Arkansas Livestock and Poultry Commission, to receive state funds; and

(4) "Special event vendor" means a person making sales of tangible personal property at a special event within the State of Arkansas and who is not permitted under § 26-52-201 et seq.

(b)(1) Special event vendors shall collect sales tax from purchasers of tangible personal property and remit the tax daily, along with a daily sales tax report, to the promoter or organizer.

(2) The isolated sale exemption found in § 26-52-401(17) shall not apply to sales of tangible personal property at special events.

(c) Promoters or organizers of special events shall register for sales tax collection with the Director of the Department of Finance and Administration and shall provide to special event vendors special event sales tax reporting forms and any other information which may be required by the director.

(d) Special event vendors shall file daily special event sales tax reports with organizers or promoters during the special event and remit daily sales tax due along with the daily report.

(e) Within thirty (30) days following the conclusion of the special event, the organizer or promoter shall forward all daily reports and payments to the Department of Finance and Administration along with a completed sales tax report combining all taxable sales and sales tax due.

(f)(1) Promoters and organizers shall not be liable for unreported taxes of special event vendors.

(2) Promoters and organizers shall be liable for their failure to remit to the director sales taxes which are remitted to them by special event vendors.

(3) Promoters and organizers shall be subject to applicable penalty and interest impositions.

History

History. Acts 1995, No. 370, § 1; 1997, No. 137, § 1; 1997, No. 1256, § 1.

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Ownership Type: (Check only one)

☐ Corporation ☐ Partnership ☐ LLC ☐ Government ☐ Non-Profit ☐ Sole Proprietor

Federal Identification Number (FEIN): ____ - ____ OR Social Security Number (SSN): (Sole Proprietor Only) ____ - ____ - ____

Owner's Name: (Enter full legal name of Business. If you selected Sole Proprietor owner type, enter first name, middle name, and last name.)	**DBA:** (Enter full Doing Business As Name, if applicable.)

Primary Business Activity: (Enter the NAICS code that best matches your business (see instructions) and describe your business activity.

NAICS	Brief Description	Phone Number: (Include Area Code)

Physical Location Address

Street (Not PO Box)		Unit
City	State	Zip Code
County		

Mailing Address

Street Address or PO Box		Unit
City	State	Zip Code
In Care Of		

RESPONSIBLE PARTY

Name of Responsible Party			SSN or FEIN
Title	Effective Date	Phone Number (Include Area Code)	E-Mail Address
Street Address or PO Box		City, State, Zip Code	

Name of Responsible Party			SSN or FEIN
Title	Effective Date	Phone Number (Include Area Code)	E-Mail Address
Street Address or PO Box		City, State, Zip Code	

Name of Responsible Party			SSN or FEIN
Title	Effective Date	Phone Number (Include Area Code)	E-Mail Address
Street Address or PO Box		City, State, Zip Code	

EVENT INFORMATION

Event #1	Name of the Event		
Street Address		City, State, Zip Code	
Number of Vendors	Is this event in the City limits? ☐ Yes ☐ No	Will you have a raffle? ☐ Yes ☐ No	Will you have alcohol sales? ☐ Yes ☐ No
Date the event will start	Date the event will end	Contact Name	Contact Phone Number

Event #2	Name of the Event		
Street Address		City, State, Zip Code	
Number of Vendors	Is this event in the City limits? ☐ Yes ☐ No	Will you have a raffle? ☐ Yes ☐ No	Will you have alcohol sales? ☐ Yes ☐ No
Date the event will start	Date the event will end	Contact Name	Contact Phone Number

Event #3	Name of the Event		
Street Address		City, State, Zip Code	
Number of Vendors	Is this event in the City limits? ☐ Yes ☐ No	Will you have a raffle? ☐ Yes ☐ No	Will you have alcohol sales? ☐ Yes ☐ No
Date the event will start	Date the event will end	Contact Name	Contact Phone Number

Important - Read Before Signing

This registration form must be signed by a responsible party who is authorized to sign on behalf of the organization. The Proprietor must sign for sole proprietorship. I declare under the penalties of perjury that the information provided (including any accompanying statements) has been examined by me, and to the best of my knowledge and belief, is true, correct, and complete.

Signature	Date Field
Printed Name	Title

Please Mail To: Special Event Registration, PO Box 3566, Little Rock, AR 72203-3566