

Special Notice

Intended audience: special event promoters

Updated May 2018

Special event promoter's requirements

If you promote special events, you are required to make a "good faith effort" to verify your vendors are registered to do business with the Department of Revenue (Revised Code of Washington (RCW) [82.32.033](#).)

See second page to understand the term "good faith effort".

Your requirements

You are required to make a good faith effort to do the following:

- You must verify that your vendors who will make or solicit sales of tangible personal property or services have a valid tax registration number with our department. If your vendors are not registered, they cannot participate in your event unless they certify in writing that they are exempt from registration requirements.
- You must record the date and place of each event. You must also record the name, mailing address, and Washington tax registration number for each vendor.
- You must maintain your records for one year from the date of the event.
- You must provide a list of vendors permitted to make or solicit retail sales within 20 days of receiving a written request from the department.

Some of your events may be exempt from these requirements

If your event is one of the following, you may not have to follow the same requirements:

- If the event is for the exclusive benefit of a nonprofit organization, where all of the gross proceeds of vendor sales benefit the nonprofit organization ([RCW 82.04.3651](#))

- If you charge vendors \$200 or less to participate, or if you charge a percentage of sales instead of a flat charge to participate, and you believe in good faith that no vendor will pay more than \$200 to participate
- If the event is an on-going athletic contest involving team competition, when at least one team holds more than five contests per calendar year at the same location

What is a good faith effort?

A good faith effort may be (but is not limited to) a situation where you:

- Include a statement on all your written contracts with vendors that says a valid tax registration certificate with the department is required to participate in the event and vendors need to note their registration number on the contracts; and
- Provide the department a list of vendors and their registration numbers within 20 days of receiving a written request

If you do not follow these instructions, you could get a penalty.

If you do not make a good faith effort to comply with these requirements, you are subject to the following penalties:

- \$100 for each unregistered vendor that you allow to sell goods or services at your event. This excludes vendors who are exempt and provide certification to the promoter in writing to document their exempt status.
- \$250 if the event and vendor information that we request is not received within 20 days of the request.
- \$100 for each vendor who's information is not provided to the department.
- If this is your first offense, the department can penalize you up to \$2,500 (RCW 82.32.033).

For vendors, how to register with the department

Vendors can register with the department by filing a Business License Application online through My DOR (our online portal).

Who is an event promoter?

A **promoter** is a person that organizes, operates, or sponsors a special event and who contracts with participating vendors.

A **person** is not a promoter if they only provide a venue, supplies, furnishings, fixtures, equipment, or services for a special event but do not organize, operate, or sponsor the event.

What is a special event?

A **special event** is an entertainment, amusement, recreational, educational, or marketing event, held on a

regular or irregular basis with more than one participating vendor. Examples include:

- Auto, recreational vehicle, or boat shows
- Home, garden, or craft shows
- Antique shows, carnivals, circuses, or fairs

Sales at special events

Sales of tangible personal property at special events are generally subject to sales tax. Vendors must collect and pay the combined state and local sales tax rate to the department. In addition, gross sales amounts are also subject to business and occupation (B&O) tax under the Retailing classification.

The amount of state and local tax that you collect and pay varies depending on the event's location. See our website for the correct [sales tax rate](#) to charge for a specific location.

PO BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 360-705-6705 | DOR.WA.GOV

For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.