

Special Events

Introduction

- What is Special Events?
- Who they are and what they do.

Overview

- The Special Event Unit is a small group that issue temporary sales tax licenses at events such as the Utah State Fair, Utah Arts Festival and many others.
- The temporary sales tax licenses are date specific, location specific and event specific.

Overview

- The temporary sales tax license DOES NOT qualify for any exemptions, such as purchases tax free for resale, or any items listed on the TC-721 or TC-721G.

Overview

- The purpose of the temporary sales tax license is to ensure that vendors (in state and out of state) are collecting and remitting sales tax to the Utah State Tax Commission so the sales tax can be disbursed back to the community where the event was held.

Overview

- The Special Event Unit can issue a temporary sales tax license for situations such as a One Time sale, Door to Door sales, Tool sales and other special situations where sales tax should be collected, but the seller does not have or need a permanent sales tax license.

Overview

- Special Event vendors (taxpayers) and events will have an account number ending in SSE. Example, 12345678-002-SSE. The temporary sales tax license itself will have a different format such as 1971-12-0012. The first four digits “1971” is the event number. The second two digits “12” is the year. The last four digits “0012” is the license number.

Who Are They?

- Special Event Main Line - 801-297-6303
- Gaylin Ford - Supervisor
- Angela Simmons
- Robin King
- Pat Sorenson
- Janette Woodhouse

Temporary Sales Tax License and Special Return

r1L029

Account number 12002254-002-SSE	Temporary License Number 1971-12-0012	Issued By Tax Commission	Date 26-Nov-2012
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Name of Event or Sale RIVERTON CITY TOWN DAYS 07/12	Event Dates 7/3/2012 to 7/4/2012
Event Location 12800 S 1450 W RIVERTON UT 84065	Local Tax Code 18118
	State and Local Tax Rates 0.0685 / 0.03 / 0.0785
Return and Payment Due By: 18-Jul-2012	

Calculate Tax DUE by completing lines 1 - 5

A. Sales	B. Tax Rate	C. Tax DUE
1. Merchandise.....	X 6.85	= 1. _____
2. Food.....	X 3	= 2. _____
3. Restaurant.....	X 7.85	= 3. _____
4. Admission.....	X 6.85	= 4. _____
5. TOTAL TAX DUE (Add line 1, 2, 3 and 4).....		= 5. _____

Enter totals from column C on the return/payment coupon below

If the total tax due is less than \$1.00, do not pay. Write "NONE" on line 5 of the return/coupon below - do not pay.

Make check payable to the "Utah State Tax Commission."
 Credit cards not accepted. DO NOT SEND CASH BY MAIL.

The return/payment coupon must be filled out, even if no tax is due.

Sign the coupon below. Your signature certifies the information reported on the coupon is true, correct and complete, to the best of your knowledge.
 Remove coupon at perforation. Keep top portion for your records. Return coupon with payment.



Utah Special Event Sales Tax Payment Coupon

Media	Account Number	LICENSE NO.	Event Dates	Filing Period	Payment Due By
20762003201	12002254-002-SSE	1971-12-0012	7/3/2012 to 7/4/2012	08-Jul-2012	18-Jul-2012
Name FOTU		Taxpayer ID - SSN or EIN (circle) 10121578004SSE			
Doing Business As (DBA) WAHINE ALOHA GRILL		1. Merchandise Tax DUE _____			
Address 11711 S STONE CREST CIR		2. Food Tax DUE _____			
City RIVERTON	State UT	Zip Code 840657832	3. Restaurant Tax Due _____		
Home Telephone Number	Business Telephone Number 801-815-1653		4. Admission Tax DUE _____		
			5. TOTAL TAX DUE _____		

Sign here: _____

Date: _____

Questions?