

7. Per Arizona Dept. of Revenue current definition:

“Casual sales are not taxable. In a service business, an item may be sold on a casual basis. For example, an accounting business may occasionally sell a reference book to a client. However, if you regularly make sales and/or maintain an inventory of tangible items for sale, you are engaged in retail sales and are liable for transaction privilege tax on those sales. If, on a regular basis, you sell items at swap meets, craft fairs, etc., you owe transaction privilege tax and must obtain a license even if you consider your sales a part of a “hobby”.

Members holding an Arizona tax number are eligible to participate in Arts & Crafts shows. The Association is not responsible for paying your sales tax or filing any state forms.

All show material must be the sole work of the Club member. Digital enhancement or graphics may be used in conjunction with member's original work. At no time can clip art or duplication of images created by another person be acceptable.

Dated: October 11, 2010

By-Laws Committee:

Gary Tymn

Kathie Neffenger

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