

Special Events Unit

Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-6303
1-800-662-4335, ext. 6303
email: specialevent@utah.gov

For business registration information, go to utah.gov/business/.

What is a Special Event?

A one-time event or an event that runs for 6 months or less where taxable sales are being made and sales tax must be collected. Special events fall under a variety of situations including sporting events, state and county fairs, festivals, antique shows, gun shows, food shows, art shows, auctions, mall kiosks, swap meets, conventions, hobby shows, concerts, seasonal stands in malls, and other similar events.

Temporary Sales Tax License

All vendors participating in special events are required to obtain a Temporary Sales Tax License and Special Return from the Utah State Tax Commission. The license/return is only good for the event it is issued.

Temporary licenses are issued to each individual participant of a special event, or the promoter of a special event may receive a number of temporary licenses for the vendors participating in his or her show.

The licenses may **not** be used to purchase goods or services tax free for resale. To purchase items tax free for resale, vendors must obtain a permanent sales tax license.

Licensing is obtained by contacting the Special Events Unit in the Salt Lake Office at (801) 297-6303 or at 1-800-662-4335, ext. 6303 or by registering online at <http://utah.gov/sestl>. The Special Events Unit may issue temporary licenses for a period ranging from one day to six months.

The individual or business requesting a temporary license needs to supply the following information:

1. name, address, and telephone number;
2. Social Security Number (SSN) or Employer Identification Number (EIN);
3. name of the event or sale;
4. location of the event or sale; and
5. dates of the event or sale.

The licensing departments of local governments may contact the Tax Commission before issuing business licenses to ensure all vendors selling within their jurisdiction have a valid sales tax number. If needed, a temporary sales tax license for the state may be issued to the vendor over the telephone.

How to Report & Remit Tax

1. Contact the Special Events Unit for a temporary license at (801) 297-6303 or at 1-800-662-4335, ext. 6303 or by email at specialevents@utah.gov.
 2. Use Form TC-790, Temporary Sales Tax License and Special Return to report and to pay the taxes collected at a special event. The form is available by calling the Special Events Unit at the numbers listed above, or on line at <http://utah.gov/sestl>
 3. Use the sales tax rate in effect at the location where the sales will take place.
 4. If the vendor has a permanent sales tax license, the vendor:
 - a. Reports and remits the sales tax from the event on Form TC-790, in addition to reporting it on the vendor's regular sales tax return (Forms TC-71, TC-71H, TC-71M, or TC-71V).
 - b. Sales for special events should be included in the gross sales reported on Line 1 of the regular sales tax return and any credits for special event sales should be reversed as an adjustment on Line 6.
 - c. These reporting requirements will provide an audit trail should the Tax Commission audit the business records.
 5. File the temporary license/return and remit full payment within 10 days after the close of the special event or sale. In some cases, the return and payment will be collected on the last day of the event by agents covering the sale for the Utah State Tax Commission.
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