

Occasional sales provisions applicable at flea markets and similar events

Certain individual sellers at a flea market or similar event are not required to register to collect sales tax if they qualify for the isolated and occasional sales exemption. To qualify, all the following conditions must be met:

- The seller participates in only one event per calendar year that lasts no more than three days;
- The seller makes sales of \$500 or less during the calendar year; and
- The seller provides a written statement to that effect, and includes the seller's name, address, and telephone number.

Currently, the organizer of a flea market or other similar event must obtain a Certificate of Compliance, Form ST-19, from sellers who indicate that they are not required to collect and remit sales tax on sales made at the event. For purposes of this law change, an organizer can accept a written statement from sellers who make isolated or occasional sales indicating that they meet the above-mentioned criteria. The isolated and occasional sale provision for businesses does not apply at these events. Effective for selling events occurring after June 15, 2005.

I meet the above mentioned criteria for occasional sales at flea markets and similar events.

Name _____

Address _____

Phone Number _____