



Sales and Use Tax on Trade Show and Convention Exhibitors

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What exhibitors at trade shows and conventions need to know.

Definitions

Convention Hall

When used in this brochure, this term includes exhibition halls, civic centers, stadiums, theaters, performing arts centers, recreational facilities, and auditoriums, whether publicly or privately owned.

Exhibitor

Any person who enters into a written agreement with a trade show or convention organizer authorizing that person to display tangible personal property or services during the trade show or convention.

Trade Show and Convention

A "trade show or convention" is a meeting of limited duration of individuals with organizational ties or similar interests. One of the purposes of the trade show or convention is the displaying of products or services or sharing information on them, without a major purpose of making retail sales of tangible personal property. Charges to attend consumer trade shows, exhibitions, and conventions are subject to tax.

What is Taxable?

Trade show and convention exhibitors should be aware that all sales and services made within a trade show or convention are subject to Florida sales tax unless the sale or service is specifically exempt. Likewise, an exhibitor should be aware that Florida sales or use tax will be due on the purchases of promotional and give-away items.

The sale of tickets or passes to attend a trade show or convention is subject to sales tax as an admission. The sponsor/organizer is responsible for collecting and remitting the sales tax on the admission charge.

Discretionary Sales Surtax

Sales subject to sales tax are also subject to any local discretionary sales surtax. The surtax rate is determined by the county in which the tangible personal property is delivered. More information can be found in the Discretionary Sales Surtax brochure (Form GT-800019) and on the list of counties and surtax rates (Form DR-15DSS). You can find these and other publications on the Department's web site at www.myflorida.com/dor.

What is Exempt?

Sales to federal, state, and local governments; and nonprofit organizations that hold a valid *Florida Consumer's Certificate of Exemption* (Form DR-14) are exempt from sales tax.

When space is subleased to a convention or industry trade show in a convention hall, exhibition hall, or auditorium, whether publicly or privately owned, the sponsor who holds the prime lease is subject to tax on the total rental consideration received under the prime lease, including

separately stated services that are required under the lease, and the sublease to an exhibitor is exempt. Sales tax does not apply to the lease, sublease, license, or rental of real property to anyone providing food and drink concessionaire services within a convention hall.

Who Should Register to Collect Tax?

Exhibitors may or may not be required to register as sales and use tax dealers, depending on the terms of their agreement with the trade show or convention organizer.

Exhibitors **do not need to register** if their agreement prohibits the exhibitor from making or offering to make:

- Sales of taxable goods or services.
- Sales of taxable goods or services without obtaining a signed copy of the purchaser's Annual Resale Certificate (Form DR-13).

Exhibitors **must register as sales and use tax dealers** if their agreement does not prohibit the exhibitor from making or offering to make:

- Sales of taxable goods or services.
- Sales of taxable goods or services without obtaining a signed copy of the purchaser's Annual Resale Certificate (Form DR-13).
- Mail-order sales of taxable goods to Florida customers.

How Do I Register?

You can register to collect and/or report tax through our Internet site. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Application to Collect and/or Report Tax in Florida* (Form DR-1). Unregistered exhibitors may want to contact a local Department of Revenue Service Center for registration assistance.

After your registration application is approved, you will receive a *Certificate of Registration* (Form DR-11), an *Annual Resale Certificate* (Form DR-13), and your tax return forms. The *Annual Resale Certificate* may be used to purchase materials tax-exempt that will be itemized and resold. You must present a signed copy of your certificate to your supplier when making the purchase.

If materials purchased for resale are later used (not resold), you must report and pay "use tax" on those items, plus any applicable penalties and interest. There are additional liabilities for intentional misuse of a resale certificate.

When Do I Collect Tax?

Registered exhibitors and dealers who make taxable sales during a trade show or convention must collect sales tax, as well as any applicable discretionary sales surtax, from the purchaser at the time of sale. Sales tax must be separately stated on the sales slip or other evidence of sale.

Keeping Records

All exhibitors, sponsors, and organizers must maintain records and copies of agreements for three years. All records and documents must be made available to the Florida Department of Revenue upon request.

Reference Material

Tax Laws - Our online Tax Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the law library for Rule 12A-1.005, Florida Administrative Code, *Admissions*; Rule 12A-1.060, *Registration*; Rule 12A-1.070, *Leases and Licenses of Real Property; Storage of Boats and Aircraft* and Rule 12A-1.071, *Rentals, Leases, or License to Use Tangible Personal Property*.

Brochures – Download these brochures from our “Forms and Publications” page:

- Florida's Sales and Use Tax
- Discretionary Sales Surtax

For Information and Forms

Information and forms are available on our Internet site at: www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a written reply to tax questions, write:

Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St Bldg L
Tallahassee FL 32399-0112

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- Facts on Tax, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Sign up at: www.myflorida.com/dor