

## **Instructions for Vendors at Temporary or Specific Events**

### **VENDORS SELLING A TANGIBLE SALES TAXABLE ITEM:**

Per State law, (R&T 6073) any person or business selling a tangible product or item that is sales taxable is responsible for collecting and reporting such sales tax to the State Board of Equalization who then allocates a portion to the city(s) in which the sales were made.

Each vendor who is selling a tangible product or item that is sales taxable will need to provide the organizer of the event with a copy of their California State Board of Equalization Seller's Permit. (Vendors not selling and only exhibiting their product do not need to fulfill this requirement)

The Seller's Permit process will fall into one of the following scenarios and related requirements:

- 1) If the vendor possesses a seller's permit showing a Huntington Beach address, vendor only needs to provide event organizer with a copy of the Seller's Permit.
- 2) If the vendor **does not** possess a seller's permit **showing a Huntington Beach address, the vendor will need to add Huntington Beach as a sub-location to their existing seller's permit.** This can be done by contacting the State Board of Equalization at 949-440-3473 (Irvine office). Once received, vendor will need to provide event organizer with the copy of the seller's permit showing a Huntington Beach address.
- 3) If the vendor is an **out of state business**, and is in possession of a valid California State Board of Equalization Seller's Permit, they only need to provide the organizer with a copy of their seller's permit.
- 4) If the vendor is an out of state business and **is not in possession** of a California State Board of Equalization Seller's Permit, they will need to obtain one. This can be done by contacting the State Board of Equalization at 949-440-3473 (Irvine office). Once received, vendor will need to provide event organizer with the copy of the seller's permit.

### **\*\*IMPORTANT INFORMATION FOR VENDORS\*\***

Over the phone and online, the California State Board of Equalization's standard answer on the time frame for this process is two weeks.

### **DO NOT WAIT UNTIL THE LAST MINUTE!**

As soon as you sign up as a vendor for an event and become aware that you are not in possession of the correct seller's permit, contact the California State Board of Equalization and then provide the event organizer with a copy of the required document! Failure to do so can inhibit the organizer from finalizing their requirements with the City and inhibit the issuance of their City Permits and Licenses for the event.

If you are signing up as a vendor within two weeks from the date of the event you will need to visit one of the California State Board of Equalization's offices in person to complete this process in time.

## **FREQUENTLY ASKED QUESTIONS ABOUT THE SELLER'S PERMIT REQUIREMENT**

**Q:** How much will this cost?

**A:** There is no charge to obtain a Seller's Permit or to add a sub-location to an existing Seller's Permit. It will only take a bit of the vendor's time.

**Q:** The representative at the State Board of Equalization needs a specific street address. Since the event may not have an actual street address what address should I provide them?

**A:** Since most events in Huntington Beach are at locations without a specific street address (such as on the beach) if the representative at the California State Board of Equalization will not accept cross streets or a general location and is requiring an actual street address, use the address of Huntington Beach City Hall, which is 2000 Main Street, Huntington Beach, CA 92648.

**Q:** I usually report my temporary sales on a 530B form. Why am I not able to use the 530B form for my temporary sales in the city of Huntington Beach?

**A:** The California State Board of Equalization is no longer using the 530B form as a method to report allocated amounts of sales taxes collected at temporary locations. Per state law, each vendor is required to add the temporary location (city) of the event to their existing seller's permit as a sub-location. (See attached publication below issued from the California State Board of Equalization)

**Q:** No other city requires this. Why is Huntington Beach requiring this?

**A:** This is a State law, therefore to ensure Huntington Beach receives the sales tax it is due, it is our requirement to verify that our city is listed or has been added as a sub-location.

**Q:** Why isn't the City of Huntington Beach able to verify on the California State Board of Equalization's website that Huntington Beach is named as a sub-location?

**A:** The California State Board of Equalization's website does not provide a listing of each account's sub-locations. Therefore, the burden of proof is placed on the vendor to provide a copy of the issued seller's permit that clearly shows Huntington Beach.

**Any additional questions on obtaining a sellers permit can be directed to the Board of Equalization at 949-440-3473 (Irvine office).**



# Special Notice

## STATE BOARD OF EQUALIZATION

450 N STREET  
SACRAMENTO, CA 95814

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## Changes to Permit Requirements for Selling at Temporary Locations

The Board of Equalization (BOE) is now requiring business owners (taxpayers) who hold a seller's permit for a permanent place of business **and** who also make sales at temporary locations, such as swap meets, flea markets, trade or specialty shows, fairs, festivals, and similar limited-term events, to register and hold a sub-permit for each selling location.

Registration of these selling locations will ensure the local cities and counties receive the appropriate local and district taxes. Taxpayers will report the sales made at these locations when they file their sales and use tax returns.

### What do I need to do if I make or will make sales at temporary locations?

You need to register for a permit for the temporary location, even if you already hold a seller's permit for a permanent place of business. To register and obtain a sub-permit, you can call our Taxpayer Information Section at 800-400-7115 or your local BOE office and state that you would like to register and obtain a sub-permit for the temporary selling location(s). For a list of BOE offices, visit our website at <http://www.boe.ca.gov/info/phone.htm>. This summer, the BOE will be offering an Internet-based registration called "eReg" that will allow businesses to register for permits and/or licenses online for most of the tax and fee programs administered by BOE. This service will also allow taxpayers who have existing seller's permits to register any future temporary selling locations online.

### What do Operators of Swap Meets, Flea Markets, or Special Events need to do?

Swap meet, flea market, or special event operators are required by state law to document, in writing, the seller's permit status of all people who sell at your event. You may not rent space to sellers unless they have a seller's permit or sub-permit showing the address of the temporary selling location. For more information you can view or download Publication 111, *Operators of Swap Meets, Flea Markets, or Special Events* at <http://www.boe.ca.gov/pdf/pub111.pdf>.

### Do I still complete the BOE-530-B, Combined 1% State and Local Tax Allocation For Temporary Sales Locations and Certain Auctioneers?

With this change, the BOE will no longer require the filing of BOE-530-B, *Combined 1% State and Local Tax Allocation For Temporary Sales Locations and Certain Auctioneers*. Taxpayers who currently receive this form will be notified that they will no longer receive paper returns and will now be eligible to efile their tax returns online. Efilings are the fast, easy and convenient method of filing tax returns or reports and paying amounts owed using the Internet.

### What if I no longer make sales at these temporary locations?

You must notify the BOE when any of your business locations (including these selling locations registered under your account) become inactive and no longer make sales. If your seller's permit becomes revoked, a fee of \$100 dollars per active business location plus any outstanding balance of tax, penalty, and interest due, will be required to be paid to reinstate the revoked account.

### For more information

For more information regarding this notice, please contact your local BOE office, or call our Taxpayer Information Section at 800-400-7115 (TTY:711). Staff is available to assist you from 8:00 a.m. to 5:00 p.m. (Pacific time), Monday through Friday, except state holidays.