

REPORTING REQUIREMENT FOR SALES ON STATE-DESIGNATED FAIRGROUNDS

www.cdtfa.ca.gov/industry/state-fairgrounds.htm

If you are a retailer, who makes sales of tangible personal property (merchandise) located on the real property of a California state-designated fair ("state-designated fairground"), you must separately state the amount of those sales on your California Department of Tax and Fee Administration (CDTFA) sales and use tax return. The separately reported amount will be used for funding allocation purposes only. *There is no additional tax or fee due on these sales.*

New reporting requirement

The separately-stated amount must include sales that took place at any time and at any event on the state-designated fairground. Sales include any over-the-counter sales made on the fairgrounds, such as those at:

- Fairs
- Home and Garden Shows
- Conventions
- Businesses permanently located on the real property of a state-designated fairground

Reporting your sales with the CDTFA

The CDTFA updated both its online and paper sales and use tax returns to include an additional line to report the sales that took place on California state-designated fairgrounds. When you make sales at a fairground, you must report these sales on the separate line provided. You may refer to the return instructions on how to report these amounts.

If you need to register for a seller's permit, you may do so online at www.cdtfa.ca.gov. Select the *Register* button at the top right of the homepage.

For more information

To learn more about this new reporting requirement, visit the CDTFA's *Reporting Requirement for Sales on State-Designated Fairgrounds* guide at www.cdtfa.ca.gov/industry/state-fairgrounds.htm. You may also call the CDTFA Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

