



Dear Special Event Vendor,

The transition to a centralized licensing and reporting for Transaction Privilege taxes began on 1/1/17. If you are a vendor that will be doing retail sales at a Scottsdale event and generating a sales tax liability then you will need to make sure that you have an Arizona Department of Revenue (ADOR) Transaction Privilege Tax License and that it shows the Region Code of Scottsdale (SC) at the bottom.

If you need to apply for the ADOR license: <https://azdor.gov/transaction-privilege-tax/tpt-license/applying-tpt-license>

You may also contact ADOR Staff at 602-255-3381 or by email at licensecompliance@azdor.gov

Additional Tutorials are available at: www.azdor.gov/TaxpayerEducation/Tutorials.aspx

The combined tax rate is 7.95%.

For additional City of Scottsdale Sales tax information, please call 480-312-2400 or visit <http://www.scottsdaleaz.gov/taxes>

Sincerely,

Business Services Team
7447 E Indian School Rd Ste 110
Scottsdale AZ 85251

480-312-2400

Do Not Apply Prior to January 1, 2019



SPECIAL EVENT VENDING

A **Transaction Privilege Sales Tax License** must be obtained for the City of Scottsdale to vend products, food, or drink at Special Events.

Who is required to be licensed at a special event?

- Event sponsor/promoter - \$50.00 annual license fee
- All vendors (food/beverage and product sales) - \$50.00 annual license fee
- All amusement operators (riders, games, etc.) - \$50.00 annual license fee

Note: All fees are non-refundable.

What is taxable income at a special event?

- Rental of space or equipment by vendors
- Food/beverage sales
- Product sales
- Carnival activities or amusement rides
- Advertising fees or charges (signs, banners)
- Entry fees or charges
- Out of State vendor taking order for future delivery

Any questions regarding taxability, please contact the Business Services office (see below).

Licensing Requirements:

- Submit a transaction privilege sales tax license application (if not already licensed) with the Arizona Department of Revenue (ADOR) AZTAXES website and add Scottsdale (SC) as a region code.
- If you have an active transaction privilege sales tax license with ADOR, add Scottsdale as a region code.
- List the first day of the event as the start date in Arizona (if this is your first event in 2017).
- You will be billed a \$50 license fee for the City of Scottsdale license.
- After the event, report and pay taxes online through the AZTAXES website.
- Combined sales tax rate in Scottsdale is 7.95%. 1.65% is the City of Scottsdale tax rate and 6.3% for Maricopa County and the State of Arizona combined.

For information regarding obtaining a state license please

see: [https://www.azdor.gov/TransactionPrivilegeTax\(TPT\).aspx](https://www.azdor.gov/TransactionPrivilegeTax(TPT).aspx)

Questions should be directed to:

City of Scottsdale Business Services Office

7447 E. Indian School Road

Scottsdale, AZ 85251

Phone: 480-312-2400 Fax: 480-312-4806

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