

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 89-128

Promoters/Promotion of Shows

Definitions

A "promoter" means any person who, for consideration, rents or leases space to any person for the display and sale of tangible personal property, service, or food and drink subject to tax at a show, or who operates a show.

A "show" means a flea market, craft show, antique show, coin show, stamp show, comic book show, baseball card show and any other show of a temporary nature, regardless of whether conducted at the same location for an extended period of time, excluding, however, trade shows sponsored or promoted by and open only to an industry, trade or professional association or society and not to the general public.

Duties - Generally

A promoter of a show is required to file a notice of the show at least ten (10) days prior to the show, stating the location and dates of the show, in a form prescribed by the tax administrator. A permit to operate a show will be issued without charge. Said permit shall be prominently displayed at the entrance of each show. No promoter shall operate a show without obtaining a permit.

A promoter shall not permit any person to display or sell tangible personal property, services or food and drink at a show unless that person has a valid permit to make sales at retail issued by the tax administrator. Said permit shall be prominently displayed by the vendor.

A promoter is required to file a report monthly, within twenty (20) days after the end of the prior month for each show the promoter operates. Said report is to be filed on a form prescribed by the tax administrator.

Duties - Out-of-State Vendors

A promoter of a show is charged with the duty of collecting the sales tax from each out-of-state person who rents or leases space from the promoter for the display and sale of tangible personal property, services, or food and drink subject to tax at a show. The promoter must collect and remit the tax collected from each out-of-state person at the close of each show. For shows of an extended duration, such as seasonal flea markets, each week or weekend, as the case may be, shall be considered a "separate show."

Revocation of Promoter's Permit

Any promoter who allows a person to display and sell tangible personal property, services or

food at a show who is not registered or who does not display a permit or who fails to keep a record or file a monthly report shall be subject to revocation of all existing permits and to the denial of a permit to operate a show for a period of not more than two (2) years, in addition to any other penalty provisions of the sales/use tax law.

R. GARY CLARK
TAX ADMINISTRATOR

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