

HOUSE RESEARCH

Bill Summary

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Subject: Allowing an isolated and occasional sales exemption for persons selling at a flea market or similar event

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Under current law, there is a sales tax exemption for isolated and occasional sales not made in the course of business, but this exemption does not apply to sellers participating in flea markets, craft fairs, and similar events. Operators of these events are required to ensure that all participants either have a sales tax permit or are only selling tax-exempt items.

This bill would allow sellers at these events to qualify for the occasional sales exemption if they meet the following criteria:

- only participate in one event per calendar year;
- participate in the event for three or fewer days; and
- make less than \$500 in sales at the event.

The operator of the event would have to get a written statement from the participant, with their name, address, and phone number, stating that they qualify under this exemption.