

## BUSINESS TAX ADMINISTRATION GULF COAST DISTRICT OFFICE

To:

Vendors at Fairs, Flea Markets, Promoted Events, Etc.

From:

Mississippi Department of Revenue

Date:

01/07/2025

Re: Sales Tax

"Except as otherwise provided in Miss. Code Ann. Section 27-65-17, upon every person engaging or continuing within this state in the business of selling any tangible personal property whatsoever there is hereby levied, assessed and shall be collected a tax equal to seven percent (7%) of the gross proceeds of the retail sales of the business."

Each vendor, including independent sellers, is required to collect and remit sales tax on all sales made during this event on this form, even if you are already registered at another location to collect and remit Mississippi sales tax.

This form serves as your sales tax return and should be used to report sales made during this event. Tax credit is allowed for Mississippi sales tax paid on items purchased for resale and sold at this event. Tax credit should not be taken for items purchased and not sold at this event or for taxes paid to another state.

If you are already registered with the State of Mississippi to collect and remit sales tax, the sales reported on this form should be reported as wholesale sales on your normal sales tax return filed for the period that this event occurs within. This allows the sales tax on these sales to be reported one time under the promoter's tax account.

The promoter of the event is required to provide a list of all vendors participating in this event to the Department of Revenue. This form along with your payment must be submitted to the promoter of this event on the final day prior to leaving. If paying by check, the check should be made out to the promoter of the event.

Notice: Your records are subject to audit at any time for the purpose of confirming the information provided on this form. You should maintain a copy of the completed and signed form for your records in the event of audit.

Festival/Event Name DAMRICH PRODUCTIONS INC.*BILOXI BOAT SHOW	Event Dates <u>02/14- 02/16/25</u>
Location of Festival / Event 2350 BEACH BLVD., BILOXI MS 39531-4914	
Vendor Name	
Address	
City, State, Zip	
Total Taxable Sales made at Event (sales net of tax)	
Multiply Sales by Tax Rate	x 7% sales tax
Total Tax due for Event (round)	
Less: Tax Credit for MS Tax Paid on Items Purchased for Resale and Sold at this Event – should not exceed or be equal to tax due (round)	
Total Payment due to Promoter for Event	

\*Signature of Vendor or Agent

Date

Phone Number

I declare, under the penalties of perjury, that this return (including any accompanying schedules) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.