

Mark A. Burghart, Secretary

Laura Kelly, Governor

TO: Coordinators/Sponsors of Special Events - Craft Shows, Antique Shows, Farmers Markets, Gun Shows, Flea Markets, Fairs, Food Vendors, Coin Shows, Art Markets, Trade shows of all kinds, Swap Meets, Stamp Shows, Military Relic Shows, Gem and Mineral Shows, Card Shows, etc.

FROM: Kansas Department of Revenue (KDOR)

In general, all retail sales are subject to Kansas Retailer’s Sales Tax. This includes businesses and individuals making retail sales of tangible personal property at Special Events like the one you are coordinating. Please ensure all vendors at your events comply with Kansas tax laws. Taxes collected fund schools, roads, police and fire departments and other civic programs through State and local governments. Your collaboration is vital.

As a promoter/coordinator of any event held in Kansas, KDOR requires you to:

- Cooperate fully with the KDOR Special Events Revenue Agent who is in contact with you.
- Furnish the KDOR Special Events Agent with a list of all participating vendors within 14 days after the event. (Per KSA 79-3611.)
 - A sample vendors list is below.
 - Remit vendors list by mailing to the address above, email: kdor_special.events@ks.gov or fax: 866-743-4812.
- Distribute the Event Packets furnished by KDOR to the vendors at your event.
 - Each packet includes:
 - Preprinted event return with instructions
 - Copy of the Event Sales Tax Certificate
 - Return envelope.
- Ensure all vendors have a Retailers’ Sales Tax Certificate posted. (Per KSA 79-3608.)
- Ensure all vendors are aware of the current state and local sales tax rate for the jurisdiction in which the event is being held.
- Support KDOR Special Events Revenue Agent if they ask a non-compliant vendor to leave the event.
- Ensure vendors selling tangible personal property have their records from sales at the event available during event hours. (Per KSA 79-3609.)

Sample Vendors List:

Vendor		Business Name	Street Address	City	State	Zip	Phone	Email	Tax ID (if applicable)
First Name	Last Name								
John	Smith	KDOR	7600 W 119th St, Suite A	Overland Park	KS	66213	9139423082	firstname.lastname@ks.gov	K01234567

Additional information can be found at www.ksrevenue.gov/specialsalesevents.html.

Thank you,

Beth Pisterzi
 KDOR Special Events Revenue Agent
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