

## **Special Events Georgia Taxes**

Below I have attached some rules and regulations as this was some of the questions that you had about Sale and Use Tax.

### **Rule 560-12-2-.22. Churches, Religious, Charitable, Civic and Other Non-Profit Organizations**

No exemption is granted to churches, religious, charitable, civic and other non-profit organizations. They are required to pay the tax on all purchases of tangible personal property. Further, when such organizations engage in selling tangible personal property at retail, they are required to comply with provisions of the Act relating to collection and remittance of the tax.

### **Rule 560-12-2-.38. Fairs, Circuses, Carnivals, etc.**

- (1) Every person making an admission charge of more than 10c to any place of amusement shall collect the tax in accordance with the authorized bracket system. (See Rule 560-12-1-.05 ).
- (2) All charges of more than 10c made at carnivals, fairs, amusement parks, and similar places for rides on merry-go-rounds, roller coasters, ferris wheels and the like, and the participation in games are subject to the tax. For the purpose of collecting this tax, each admission or other charge shall be deemed a single sale unless the books and records of the dealer accurately reflect amounts of each combination or multiple sale.
- (3) The tax does not apply to admissions by free pass. If a service charge or donation in excess of 10c is required for the issuance of an admission pass, the tax applies to the charge or donation.
- (4) Tangible personal property used or consumed in the operations of fairs, circuses, carnivals, amusement parks, etc., is taxable, based on the sales price if purchased in Georgia. If purchased outside of Georgia, the tax shall be based on the cost price or fair market value at the time of first use in this State, whichever is the lesser, and subject to credit for sales or use taxes legally imposed and paid to a reciprocating state.
- (5) Itinerant operators of fairs, circuses, or any other amusement or entertainment activity in this State shall furnish this Department with a complete itinerary prior to his first showing or activity herein. Such operators and concessionaires shall collect the tax as set out hereinabove and pay the same to the State Revenue Commissioner or as directed by an authorized agent of the Revenue Department.

### **Rule 560-12-2-.39. Farmers, Market Masters, and Other Marketers**

- (1) Farmers, market masters, and other persons engaged in selling tangible personal property, whether at retail or for resale, must register as a dealer.
- (2) The tax applies to retail sales of farm products, whether sold by peddlers or at a public market, roadside stand, farm, or any other place, irrespective of whether the place of business is located on private, state, county, or municipal property.
- (3) All sales are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property is not a sale at retail is on the seller unless the seller takes in good faith from the purchaser a certificate stating that the property is purchased for resale or is otherwise tax exempt.

### **Rule 560-12-2-.44. Foreign Vendors**

Every person outside this State who engages in business in this State as a dealer as defined in the Act, is required to register, collect and remit the tax on all taxable tangible personal property sold or delivered for storage, use or consumption in this State. Such dealers must file monthly sales and use tax reports, unless otherwise authorized, and perform all other duties required of dealers in this State.

- (3) Any person described in paragraph (1) or (2) of this regulation who is unsure as to whether he must register as a dealer or as to whether he is required under this regulation to collect and remit the tax on sales to persons for resale is charged with the burden of making application and requesting a ruling of the Commissioner as provided in 560-12-1-.03.

**Rule 560-12-2-.65. Meals**

- (1) The tax applies to the sale of food and food ingredients or other tangible personal property by railroad, pullman car, steamship, airline, or other transportation companies while operating in the State of Georgia or Georgia waters. The tax applies to food and food ingredients delivered to carriers in this State to be furnished complimentary to passengers regardless of where served.
- (2) Fraternities, sororities and other student societies, with members residing at a common location and jointly sharing household expenses, including food and food ingredients, are not considered to be selling at retail; and furnishing food and food ingredients to members is not taxable. Sales of food and food ingredients and other tangible personal property to these organizations are sales at retail and subject to the tax. Caterers or other persons selling food and food ingredients to fraternities and sororities are required to collect and remit the tax on the sales price thereof.
- (3) Retail sales of food and food ingredients by restaurants, hotels, clubs, cafes, caterers, boarding houses, and others are taxable. Cover, minimum and room service charges, and mandatory tips and gratuities are deemed a part of the sales price and are subject to the tax.

**Rule 560-12-2-.70. Peddlers, Street Vendors, and Others, and Their Vendors**

- (1) Except as otherwise provided in paragraph (2) of this regulation, persons engaged in retail selling of tangible personal property, whether from private residences, through stores, from trucks or wagons, by house to house canvassing, or in any other manner whatsoever, are required to file application for certificate of registration and to collect and remit any tax due the state.
- (2) In the case of peddlers, street merchants, persons who sell at retail from other than established places of business, and persons described in Ga. Code §91A-4501(f)(7) [and any successor of said statute], as now or hereafter amended, the vendor of such persons shall collect the tax imposed by the Act from said vendee on the retail price to be charged by the vendee, and said vendor shall remit the tax to the Commissioner. In such instances the Commissioner will not issue a certificate of registration to the peddler, street merchant or other such person, and failure of any vendor to comply with this regulation shall subject the vendor to loss of his registration certificate.

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