

# NOTICE

## Information for vendors about SC Department Of Revenue Retail License Requirements

The South Carolina Department of Revenue is now auditing vendors at festivals and events around South Carolina in order to verify compliance with the SC Code of Laws as they pertain to Retail License requirements (SC Code 12-36-510). We wanted to make sure you were aware of this requirement and that they are asking us to provide them with vendor information prior to our event. You will notice that ALL of our festival applications now contain a request for your SCDOR retail license information. If you do not have this information you will not be able to participate in the South Carolina Poultry Festival. Please know you may be required to show proof of your license on the day of the Festival.

Below is information on what is required by SCDOR and where to go for more information and forms.

Thank you for your understanding.

### **Arts/Crafts Vendors**

According to the SCDOR, artists and crafters selling products (that they have created or assembled) at arts and crafts shows and festivals must obtain a permanent retail license from the CDOR for \$20.

Artists/Crafters must charge and collect the 6% statewide sales and use tax along with any applicable municipal or counties local sales tax. Generally, all retail sales are subject to a sales tax.

Additional information may be found at <https://dor.sc.gov/tax/sales>

### **Commercial & Food Vendors**

According to the SCDOR, our commercial vendors selling products must have a SC Retail License and must charge and collect the 6% statewide sales and use tax along with any applicable municipal or counties local sales tax. Generally, all retail sales are subject to a sales tax.

Additional information may be found at <https://dor.sc.gov/tax/sales>

### **If you need a Retail License.**

There are three ways you can obtain a retail license if you are in need of one.

1. Fill out the SCDOR-111 form by visiting <https://dor.sc.gov/forms-site/Forms/SCDOR111.pdf>.
2. Call the SCDOR at 1-844-898-8542. Choose Option 2, then Option 2.
3. Email the SCDOR at [TaxRegistration@dor.sc.gov](mailto:TaxRegistration@dor.sc.gov) for assistance.