



EVENTS & FESTIVALS

Who needs a Retail License?

A Retail License is required for any person who sells tangible personal property at retail, or provides taxable services in South Carolina. You're required to have a Retail License whether you make sales **online** or **in-person**. If you are only planning to hand out promotional items and won't be making sales, you do not need a Retail License. Keep in mind that your South Carolina Retail License is separate from any city and county licensing requirements.

Do I need a Retail License for markets, shows, fairs, or festivals?

Events fall into one of two categories. Whether or not you need a Retail License at an event depends whether you're at a Special Event or a Retail Event.

- Special Event: Admissions fee is required for entering the event. *If you make sales in South Carolina MORE THAN ONCE in a 24-month period, you need an SC Retail License. If you make sales at a Special Event in South Carolina ONLY ONCE in a 24-month period, you do not need a Retail License.*
- Retail Event: Admissions fee is not required for entering the event. *You always need an SC Retail License to sell at Retail Events.*

What is Sales Tax?

Sales Tax is imposed on the sale of goods and certain services in South Carolina. The statewide Sales and Use Tax rate is 6%. Counties may have additional local taxes if approved by voters in that county. Generally, all retail sales are subject to Sales Tax.





Do I qualify for an Artist & Craftsman's License?

Here are the requirements:

- The person making the sales must be an artist or crafter.
- The products for sale must have been crafted or assembled by the artist or crafter selling them.
- The products must **only** be sold at art & crafts shows, festivals, or similar special events.

Ready to get started?

MyDORWAY is the fastest, easiest, and safest way to apply for a Retail License and manage your Sales Tax account.

- We receive returns and payments almost instantly, allowing us to start processing immediately.
- You can pay by ACH debit or credit card.
- You save the cost of postage and don't have to worry about your returns and checks getting lost in the mail.

Apply for a Retail License and register your Sales Tax account using MyDORWAY:

- Head to **MyDORWAY.dor.sc.gov** and click **Register a New Business** or **Tax Account**.
- After reviewing the first screen, click **Next**, then select the **Register a new South Carolina business or Remote Seller** option.



Before your next event, check out the SCDOR's **Events & Festivals guide** to find helpful resources and make sure your tax and licensing responsibilities are covered.

Visit **dor.sc.gov/event-guide**

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SOUTH CAROLINA
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DEPARTMENT OF REVENUE