



A GUIDE TO EVENTS & FESTIVALS

South Carolina is home to many events and festivals year-round. If you are making sales at events, be sure you know your license and tax requirements.

LICENSING: DO I NEED A RETAIL LICENSE?

Generally, a Retail License is required when selling goods or providing taxable services, whether online or in-person.

- i** If you already have a valid Retail License, you need an additional license if your store is open during the event. Report your sales from the event on your Sales Tax Return.

If you sell only at events, you may need a Retail License, depending on the type of event:

- Special Event: Charges a public entry fee
 - You need a Retail License if you make sales in SC more than once in a 24-month period. (12 months prior to the event or plan to in the 12 months following the event)
 - You do not need a Retail License if you make sales at a Special Event in SC only once in a 24-month period. You will be required to complete a Special Event Affidavit and a Special Event Return.
- Retail Event: No public entry fee
 - You always need a license.

You don't need a license if you only hand out promotional items and don't make sales.

ARE YOU AN ARTIST OR CRAFTER?

You qualify for an Artist & Craftsman's License, instead of a Retail License, if:

- You sell only items that you have created or assembled.
 - You only sell those items at art shows, craft fairs, festivals, or similar events.
 - If you also sell online or at a flea market, you need a Retail License.
- i** If you participate in fewer than four shows per year, you may not need a license.

TAXES: WHAT IS SALES TAX?

Regardless of your license type, you need to collect Sales Tax on your retail sales and taxable services.

- The statewide Sales Tax rate is 6%, and most counties have additional local taxes.
- Visit **dor.sc.gov/sales-and-use** for tax rates.

MEETING YOUR REQUIREMENTS

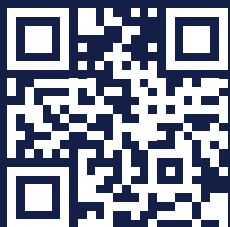
You can apply for your Retail or Artist & Craftsman License and manage your Sales Taxes with the SCDOR's free online tax portal, MyDORWAY.

1. Visit **dor.sc.gov/register** (works best on a computer)
2. Select your NAICS Code
 - Choose 459999 if applying for an Artist & Craftsman's License.
3. Click **New Business Tax Application**—even if you are an event vendor based outside of South Carolina (don't select *Remote Seller*)
4. On the Tax Accounts screen, select **Artist and Craftsman Tax** (for Artist & Craftsman's License) or **Retail Sales Tax** (for Retail License) and any other tax account you may need.
5. Create your MyDORWAY account
 - Remember the username, password, and secret question answers you create are case sensitive.
6. Pay the license fee (\$50 for Retail License and \$20 for Artist & Craftsman's License)
 - We will not process your application until you have paid the license fee.

HOW DO I FILE AND PAY?

After you apply for your license, you will report sales and pay any tax collected on your Sales Tax Return.

- ❗ If you aren't required to have a license, visit **dor.sc.gov/event-guide** to learn how to report your sales.



SCAN TO APPLY NOW!

Visit **dor.sc.gov/event-guide** to learn more and prepare ahead of your next event!