

STATE OF MISSOURI SALES TAX
REQUIREMENTS FOR SPECIAL EVENT
SPONSORS / ORGANIZERS
(APPLIES ONLY IF YOU HAVE VENDORS)

- Sponsor / Organizer of Special Event is required by the Missouri Department of Revenue to provide all vendors with form **2643S** regarding their responsibilities for collecting and remitting sales tax in Missouri if they are not already registered with a Missouri Tax ID number.
- A letter from the Event Sponsor / Organizer verifying that **Form 2643S** was given to the unregistered vendors & verifying that you have received a **Certificate of No Tax Due** for those vendors who are already registered with a Missouri Tax Identification number were received must be provided.
 - Your letter must be submitted to the City Clerk's Office prior to your licenses being issued.
- The City Clerk's Office may randomly check No Tax Due Certificates at any given time.

Q & A FOR SPECIAL EVENTS FROM THE MO DEPT. OF REVENUE

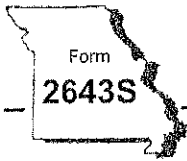
- **I don't sell, but I do organize the event or show. What are my responsibilities?**
 - The Department of Revenue requires all vendors to have their own Missouri Tax Identification number if they make sales at retail. Unregistered vendors will need to contact the Missouri Department of Revenue 3 to 4 weeks before the event to obtain a sales tax license. The license will be issued with a statement indicating "This business is authorized to make sales in all cities and counties within the State of Missouri and is required to collect and remit all applicable state and local sales taxes."
- **What if I live in another state?**
 - Your responsibilities for collecting and remitting sales tax are the same as a Missouri resident. However, if you earn more than \$600.00 in the state of Missouri, you may also be required to file a Missouri state income tax return.
- **How do I get a sales tax license?**
 - A Missouri Special Events Application Form 2643S, must be completed and submitted to the Missouri Department of Revenue. It can also be obtained by visiting our Business Tax Registration Forms page.
- **Are contest entry fees and admission charges for shows taxable fees paid to a place of amusement, entertainment, or recreations?**
 - Yes, contest entry fees and admission charges are taxable as fees paid to a place of amusement, entertainment, or recreation if the show includes activities that are considered amusement, entertainment, or recreation, unless the event falls under an exemption.
- **Are amounts charged for vendor space or swap space (used to display products for sale) at shows taxable fees paid to a place of amusement, entertainment, or recreation?**
 - No, the amounts charged for vendor space or swap space (used to display products for sale) are not taxable fees.
- **How do I report and pay sales tax?**
 - You will file and pay on the preprinted reporting forms that are mailed to you by the Department of Revenue. If your are unable to locate this form, you may obtain a blank Form 53-1PDF Document from the MO Dept. of Revenue's website.
 - If products are sold at the event, give the breakdown for each city or county to allow the Department to distribute to the city or county their portion of the sales tax.
 - If orders were taken and then fulfilled at your place of business, sales tax would be remitted using your business location.

This checklist is for your planning & to help us better understand the needs for your event. Please check all activities that apply.

ACTIVITY	PROCESS
<input type="checkbox"/> Business License	The business / group promoting and organizing the event for profit must obtain a City of Hannibal Business License. Contact City Hall at 573-221-0111 for more information.
<input type="checkbox"/> Alcohol	<ol style="list-style-type: none"> 1. Review the City of Hannibal, <u>Municipal Code Chapter 3 Alcoholic Beverages</u>. 2. Approval is needed from the City of Hannibal
<input type="checkbox"/> Retail Vendors	If retail sales are being made, vendors are required to collect and report sales tax to Missouri Department of Revenue. Tax Packets may be obtained by calling 573- 751-3505 or by visiting the Business tax Registration Forms at http://dor.mo.gov
<input type="checkbox"/> Food Vendors	If food is to be served, each food vendor must receive approval from the Marion County Health Department. You may contact them at 573-221-1166 .
<input type="checkbox"/> Parade or other run / walk event	Special Events that occur on public property, require street closures, or involve outdoor retail sales, first require City Council approval. Parades require you to obtain a permit from the Police Department after Council Approval, but prior to your event. You must contact the Police Department 573-221-0987 within 10 days of your event to secure the appropriate parade permit.
<input type="checkbox"/> Security	(Must Provide Own) Method of Security
<input type="checkbox"/> Waste Removal / Recycling	Responsibility of Event Holder
<input type="checkbox"/> Port-A-Potties	Not supplied by City
<input type="checkbox"/> Barricades/Road Closures	If you're requesting a road closure & your area is outside of the map provided in the packet, then you must provide your own map (If you are having trouble with this please contact the Clerk's Office, the office manager will be happy to assist you). Your requested road closures or barricades will need to be marked on the map you've turned in with your packet.
<input type="checkbox"/> Electric Power	<p>For temporary electric utility service for Festivals, the organizer must contact the HBPW at 573-221-8050. A utility application is required no later than the Wednesday preceding the City Council Meeting you plan to attend.</p> <p>The pedestals located along Main St. are not for vendor use and will not be energized during events.</p> <p>Service call outs determined to be the fault of the vendor are at the organizer's expense and billed in accordance with the HBPW Schedule of Rates and Fees.</p> <p>For electric utility service at the Riverfront or other park locations, the organizer should contact Parks and Rec at 573-221-0111.</p> <p>Meter Fee and prepayment of usage is required. Any overpayment will be refunded.</p>
<input type="checkbox"/> Water	For use of water at a fire hydrant, the organizer must contact the HBPW at 573-221-8050. A utility application is required no later than the Wednesday preceding the City Council Meeting you plan to attend. Meter Fee and prepayment of usage is required. Any overpayment will be refunded.

All special events; etc. must contact the Hannibal Fire Department for appropriate permits

Administration Building
 2333 Palmyra Road
 Mark Kempker, Training Officer
 (573)221-0651



MISSOURI DEPARTMENT OF REVENUE

Missouri Special Events Application

Department Use Only (MM/DD/YY)

Grid for Department Use Only (MM/DD/YY)

Missouri Tax I.D. Number (Optional)

Grid for Missouri Tax I.D. Number

Federal Employer I.D. Number

Grid for Federal Employer I.D. Number

If you are a LLC or INC business, you will need to file a 2643A.

This application is for Individuals or general partnership Special Event vendors who do not make sales in Missouri on a continual basis.

Owner Information

Owner Information section: 1. Owner Name, Street Address, E-mail Address, City, County, State, ZIP Code, Mailing Address, Social Security Number, Date of Birth, Telephone Number.

Event Name & Location

Event Name & Location section: 2. Event Name, Date of Event, Street, Highway, City, County, State, ZIP Code, 3. I will only sell at the event listed above this year. I expect to sell at future events in Missouri.

Business Activity

Business Activity section: 4. Describe the products you will be selling and any services you will provide. 5. Do you make retail sales of the following items? Select all that apply.

Form 2643S (Revised 08-2023)



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6. Partnerships, provide the partners of your business who are responsible for the collection and remittance of tax. Listing individuals here indicates they have direct supervision or control over tax matters. Attach list if needed.

Partners

Name (Last, First, Middle Initial)			
Social Security Number		Date of Birth (MM/DD/YYYY)	
Home Address		Title Begin Date (MM/DD/YYYY)	
City	State	ZIP Code	County

Name (Last, First, Middle Initial)			
Social Security Number		Date of Birth (MM/DD/YYYY)	
Home Address		Title Begin Date (MM/DD/YYYY)	
City	State	ZIP Code	County

Signature

Comments:

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. This application must be signed by the owner, if the business is a sole proprietorship, or by an individual listed in the Partners section of this application. The signing party is acknowledging that they have direct supervision or control over tax matters.

Signature	Title	Date MM/DD/YYYY
Typed or Printed Name		E-mail Address

Confidentiality of Tax Records
Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner or partner who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply the Department with a power of attorney to grant the authority to release confidential information to them. Visit dor.mo.gov/forms to obtain a Power of Attorney (**Form 282Z**).

Form 2643S (Revised 08-2023)

Mail to: Taxation Division
P.O. Box 357
Jefferson City, MO 65105-0357

Phone: (573) 751-5860 Visit: dor.mo.gov/taxation/business/registration/requirements.html for additional information.
Fax: (573) 522-1722
E-mail: businesstaxregister@dor.mo.gov



1. Owner Name: Provide Individual name, address, telephone number, social security number and date of birth if a sole proprietor. Provide partnership name for a partnership if applicable). Individuals must supply.
Mailing Address: The Department mails reporting forms as well as confidential and non-confidential correspondence to the mailing address listed.
2. Event Name: Indicate the name of the event you are attending, along with the address where the event is held.
3. Check the first box if you plan to attend this event in the upcoming years.
Check the second box if you plan to attend other events in Missouri. Attach a list of the event name, location and dates for each one.
If you plan to attend more events in Missouri, check the applicable months. Your account will remain open and you will be responsible for reporting taxes during the months of operation based on your filing frequency requirements. If no sales are made during a tax period, a Sales Tax Return must still be remitted to indicate no sales.
Effective July 30, 2021, all businesses reporting sales or use tax from 3 or more locations, are required to file sales and use tax return(s) electronically.
Returns can be conveniently filed electronically through the secure MyTax Missouri Portal at, mytax.mo.gov
4. List the products you plan to sell at the event and what services will you be providing.
5. If you plan to sell any of the items listed, check the applicable boxes.
6. If you are a sole owner and you completed the "Owner Information" #1, you do not have to complete this section.

Partnerships: Identify all partners of your business who are responsible for the collection and remittance of tax. Complete all information for each partner including social security number and date of birth. Your registration will not be complete unless we receive all requested information. Attach a list of partners if you cannot fit them all on this page.

Signature: The application must be signed by the owner, if the business is a sole proprietorship, or by an individual listed in the Partners section of this application. The signing party is acknowledging that they have direct supervision or control over tax matters.

