SALE OF MERCHANDISE AT THE SHOW

Beginning July 1, 2016, the State of Iowa will NO longer provide <u>temporary</u> sales tax permits. Exhibitors will be required to obtain their own <u>permanent</u> tax permit by going to https://tax.iowa.gov. You MUST obtain your permanent permit prior to the event. You are able to charge and collect tax as soon as you submit an application, even if you have not yet been issued a permit number. If you are required to have a state sales tax permit and you make taxable retail sales in Des Moines, you will also need a Des Moines permit. If you have questions regarding State of Iowa sales tax permits, contact Taxpayer Services at (515) 281-3114 or idr@iowa.gov.

State of Iowa Sales Tax is 6% (subject to change)