



CITY OF LINDSAY

APPLICATION FOR PERMIT FOR RETAIL SALE OF SAFE & SANE FIREWORKS

I, _____, certify that I am the designated representative of the organization applying for a permit for the retail sale of safe and sane fireworks as shown below. I accept personal responsibility, along with the officers of the organization for the conduct and operation of any fireworks stand operated in sanction with this permit. I have read the provisions of the Lindsay Municipal Code (Ordinance No. 490) and understand that violations provide criminal penalties.

	YES	NO
Organization is non-profit and the principal meeting place is within the boundaries of the City of Lindsay (Certificate of Determination of exemption is attached).		
Organization has provided adequate liability insurance making the provision for the indemnification of and holding harmless of the City of Lindsay (Certificate of Insurance is attached)		
DEPOSIT FEES PAID		
DATE(S) OF SALE	DAYS: _____ to _____ From: _____ to _____	

This Permit may be suspended or revoked at any time if, in the judgment of the Police Chief or City Administrator, the construction of the stands or the conduct of the operations do not conform to the provisions of this Ordinance, such officers or either of them, may order the stand immediately closed, and the permit to operate such stand shall then be suspended and/or revoked.

APPROVED BY COUNCIL ACTION ON: _____

City Clerk

Once this document is processed, it becomes the actual fireworks permit and should be kept in the fireworks booth.



TO: Ryan Heinks
Acting Director of Public Safety
And Other Interested Parties

PROPERTY PERMISSION USE

TO WHOM IT MAY CONCERN:

THE UNDERSIGNED, OWNER AND/OR CONTROLLING PARTY, OF THE PROPERTY LISTED BELOW HEREBY GRANTS PERMISSION TO:

AND FIREWORKRES CO., INC., THE USE OF THE PROPERTY LOCATED AT:

_____ APN _____
(ASSESSORS PARCEL NUMBER)

CITY OF LINDSAY, COUNTY OF TULARE.

THE ORGANIZATION AND/OR FIREWORKS CO. INC. AGREE TO SEE THAT THE PROPERTY LISTED ABOVE WILL BE CLEARED OF ALL STANDS AND REFUSE WITHIN SEVEN (7) DAYS OF THE CLOSE OF THE SEASON.

NAME - PLEASE PRINT
(PROPERTY OWNER/CONTROLLER OF PROPERTY)

SIGNATURE

DATED: _____ AT _____, CA

PROPERTY OWNER: PLEASE INDICATE BELOW THE NAME OF THE ADDITIONAL INSURED AND HOW YOU WISH YOUR CERTIFICATE OF INSURANCE TO READ:

ADDITIONAL INSURED: _____

CERTIFICATE OF INSURANCE TO BE MAILED TO: _____

Same: _____

PHONE: _____

CERTIFICATE OF INSURANCE WILL BE MAILED PRIOR TO THE ERECTING OF STANDS AND THE SALE OF ANY MERCHANDISE.

Note: Any change in ownership or address requires a new application

City of Lindsay Business License Application

251 E. Honolulu
P.O. Box 369
Lindsay, CA 93247
559-562-7102
Ext. 4

FOR CITY USE ONLY

Acct.# _____

Class _____

Cat. Code _____

Bus. Group _____

1-Day Semi-annual Quarterly

Change of Owner Name Location

Business Name _____ Location of Business _____

Type of Business _____ Email _____

Mailing Address _____ City _____ State _____ ZIP _____

Email _____ Phone: () _____ Est. Monthly Gross Receipts _____

Type: Single Owner Partnership Corporation Name of Corporation (if applicable): _____

Owner Name _____

Owner Address _____ City _____ State _____ ZIP _____

State ID# _____ Fed. ID# (if applicable) _____ Board of Equalization # _____

State License# _____ Business Start Date or Date of Relocation _____

Business License Questionnaire

Fully describe/explain the nature of the business below in the space provided and then answer each question listed below

Yes No

1. **WILL THE BUSINESS INSTALL, MODIFY, REHABILITATE A SIGN? IF YES, APPLY FOR BUILDING PERMIT AND COMPLETE "SIGN PERMIT ATTACHMENT F".**

2. Will the building be used for education, instruction, daycare, worship, or dining? If yes, how many square feet will you be using? _____ What is the maximum number of people anticipated at any given time?

3. Will the business operation include selling or serving alcoholic beverages? If yes, what type of ABC license? _____ What is the size in square feet of the seating area? _____

4. Is this a home business? If Yes, you must apply for a Home Occupation Permit in addition to this application. Attached ___ Yes ___ No

5. Will the business operation include the sales or serving of tobacco products? If yes, what is the tobacco resale number? _____ What type of tobacco products will be sold? _____

6. Will the business operation include any work, use, or storage conducted outside of a wholly enclosed building? If yes, explain _____

7. Will the business change the occupancy? If yes, specify: _____

8. Will the business operation include discharging any waste, wastewater, or rinse water to the ground, street, or storm drain?

9. Will the business operation include washing of any equipment or vehicles?

10. Is the business a mobile car wash or car detailing business? **These businesses must be mobile, NEVER stationary.**

11. Will the business operation include the repair or maintenance of motor vehicles?

12. Will the business operation include motor vehicle fuel dispensing including gasoline, diesel, compressed natural gas, liquefied natural gas, liquefied petroleum gas (propane), or hydrogen gas?

13. Will the business operation include any use, processing, handling, storage, or discharge of chemicals, including hazardous chemicals and solvents?

21. Acknowledgements

I ACKNOWLEDGE AND UNDERSTAND THAT IT IS THE RESPONSIBILITY OF THE APPLICANT/LICENSEE TO ENSURE THEIR BUSINESS COMPLIES WITH ALL APPLICABLE CITY OF LINDSAY MUNICIPAL CODES, CITY ZONING ORDINANCES AND STATE AND FEDERAL LAWS. NON-COMPLIANCE MAY RESULT IN THE REVOCATION OF YOUR CITY OF LINDSAY BUSINESS LICENSE. *THE CITY OF LINDSAY RECOMMENDS BUSINESS OWNERS CONTACT THE CITY OF LINDSAY'S PLANNING DEPARTMENT AT (559) 562-7102 EXT 4 **PRIOR TO RENTING, LEASING OR PURCHASING A PROPERTY TO VERIFY THEIR PROPOSED USE COMPLIES WITH THE CITY OF LINDSAY'S ZONING ORDINANCE.***

I FURTHER UNDERSTAND THAT THE FOLLOWING APPLIES TO BUSINESSES WHO ARE MAKING APPLICATION FOR A CITY OF LINDSAY BUSINESS LICENSE (*Please initial beside each item to acknowledge you have read and understand*):

_____ **All signage must be reviewed and approved by the City of LINDSAY's City Services and Planning Department. Please contact (559) 562-7102 EXT 4 regarding sign permits **PRIOR TO** installation of **ANY** signage.**

_____ All modifications, other than aesthetic changes (i.e. painting, flooring), to a structure located within the City of LINDSAY are subject to approval and issuance of a City of LINDSAY Building Permit. These include, but are not limited to, repairs and improvements to plumbing, electrical and mechanical systems. Please contact the City of LINDSAY's City Services Department at (559) 562-7102 EXT 4 **PRIOR TO** any alteration or modification of any building or structure to determine if a building permit is required.

_____ Trash and recycling services **ARE MANDATORY** in the City of LINDSAY.

_____ A business license will not be issued until the application has been reviewed by the Planning Department to determine if any land use approvals (i.e., discretionary permits) are necessary for compliance with zoning regulations. To confirm the zoning of your business, please contact the City of LINDSAY's Planning Department at (559) 562-7102 EXT 4.

_____ The business location will be required to maintain parking lots and existing landscaping if they are determined to need repair. The City of LINDSAY's Planning Department may require landscape for sites that do not have current landscaping. Lot frontage maintenance is the responsibility of the business at this location.

_____ Dependent on the type of tenant improvements which are proposed as part of your business, the site may be required to conform to all Americans with Disabilities Act (A.D.A.) improvements. It is advised that regardless, A.D.A. improvements be made to protect you, the business and/or property owner, from potential litigation. *Consultation with a Certified Access Specialist (CASP) is strongly advised.*

_____ Contractors shall provide verification of Workers' Compensation Insurance coverage, if required by California law.

_____ To determine if an interceptor (ex, grease traps) is required or if an existing interceptor needs to be serviced in relation to the type of business operation you will be conducting (i.e. restaurant, food preparation, car/truck wash, etc.), please contact the City Services Department at (559) 562-7102 EXT 4

_____ Food vendors, retailers, and/or restaurants must obtain a Tulare County Environmental Health Permit prior to obtaining a business license from the City of Lindsay.

PRIOR TO THE ISSUANCE OF A BUSINESS LICENSE, THE CITY WILL CONDUCT AN INSPECTION OF THE BUSINESS LOCATION, IF LOCATED WITHIN THE INCORPORATED CITY LIMITS OF LINDSAY. THE PREMISES WILL BE INSPECTED **PRIOR TO** THE BUSINESS OPENING FOR BUSINESS AND MUST BE SET UP AND/OR STOCKED. IF THE CITY CANNOT CONTACT THE APPLICANT WITHIN 60 DAYS OF THE APPLICATION DATE, THE APPLICATION WILL BE CONSIDERED WITHDRAWN, AND ALL FEES PAID WILL BE NONREFUNDABLE.

SUBMITTAL OF A BUSINESS LICENSE APPLICATION AND PAYMENT OF FEE(S) DOES NOT CONSTITUTE AN APPROVAL OF A LICENSE TO OPERATE A BUSINESS. **NO BUSINESS SHALL OPERATE UNTIL THE BUSINESS LICENSE HAS BEEN APPROVED AND ISSUED BY THE CITY OF LINDSAY.**

CAUTION!

Payment of Business Tax does not authorize payer to engage in a business or profession contrary to city ordinances (including zoning ordinances) or state and federal regulations

Sales and Use Tax may apply to your business activities. You may seek written advice regarding the application of tax to your particular business by writing to the nearest State Board of Equalization Office

I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Authorized Signature _____ Date _____

FOR CITY USE

APPROVAL DATES	REMARKS	INSPECTION FEE	FEES	
Planning		Building \$	Regular	\$
Building		Fire \$	Application	\$
Fire		Total Insp Fee \$	CASP	\$
Tulare County Health		PAID DATE:	TOTAL AMOUNT DUE	\$
		RECEIPT #:		
APPROVAL SIGNATURES				
PLANNING DEPT.	BUILDING DEPT.	FIRE DEPT.	OTHER	

Zoning Classification _____	Fire Zone District _____
Address _____	Areas and Neighborhood _____
APN _____	
Class of Building _____	Occupancy Capacity _____



**City of Lindsay
Special Event Permit Application
City Services and Planning Department
150 N Mirage Ave. Lindsay, CA 93247
(559)562-7102 ext. 4**

OFFICE USE ONLY

Fee Paid: \$ _____
 Receipt #: _____
 Accepted by: _____
 Date Received: _____

Event Details
 Event Name: _____
 Location: _____
 Date: _____
 Hours: _____
 Anticipated Attendance: _____
 Sale of Alcohol: Yes No
 Street Closure: Yes No
 Park Reservation: Yes No

Applicant Information
 Name: _____
 Address: _____
 City, State, Zip: _____
 Phone: _____
 E-mail: _____

Event Organizer/Producer (if different than applicant)
 Name: _____
 Address: _____
 City, State, Zip: _____
 Phone: _____
 E-mail: _____

Sponsoring Organizer/Company
 Company: _____
 Contact Name: _____
 Address: _____
 City, State, Zip: _____
 Phone: _____
 E-mail: _____

Class I: Temporary uses of 31 days or less (e.g., Flower sales for Valentine’s Day, Easter, Mother’s Day, Father’s Day and Graduation, or firework sales for Independence Day)
Requirements: Special Event Permit application, site plan, business license application, property owner’s permission
Fee: \$100

Class II: Low impact events or road closures.
Requirements: Special Event Permit application, site plan, traffic control/parking plan
Fee: \$250 + hourly rate of staff + facility fee

Class III: High impact events involving road closures, the sale of alcohol, or events that occupy public space E.g., marathons, fairs, carnivals, rodeos, concerts.
Requirements: Special Event Permit application, sit plan, traffic control plan, waste plan, safety plan, insurance certificate, letter of indemnification, ABC (Alcoholic Beverage Control) license application. Additional requirements may be applicable depending on specifics of event.
Fee: \$500 + hourly rate of staff + facility fee

FEE ESTIMATE AND DOCUMENTS NEEDED WILL BE DETERMINED AT MEETING WITH STAFF. SEE PAGE 2.

CHECKLIST ITEMS TO BE DETERMINED AT MEETING WITH STAFF

	Completed Application	Site Plan	Business License Application	Property Owner Permission	Traffic/Parking Control Plan	Waste Plan	ABC Application	Security Plan	Banner Permit	Liability Certificate	Alcohol Liability Certificate
Needed											
Submitted											

Purpose

A Special Event Permit Application allows for special events to use city streets, sidewalks, facilities, and/or services. The City Services Department will review the application and evaluate the proposed uses to ensure safety and appropriateness.

Review Process

Prior to applying, the applicant is required to schedule a pre-application meeting with Planning Staff to determine the Class of special use. This will allow Staff to **determine what materials and documentation are required, as well as provide a cost estimate of the event, to expedite the process.** Class I and II may be approved administratively. Class III events must be approved by Lindsay City Council. Class III events cannot be held in a residential zone. Special Events held in Parks cannot charge an entrance fee. Special Events that inquire for a city park to be closed must be brought forth to City Council. **Rental of public facilities requires an additional fee.**

Meeting Information

Date: _____

Time: _____

In attendance: _____

Instructions

This comprehensive application has been designed to assist you in developing your event plan while also informing you of your responsibilities as an event organizer and the fees, requirements, and other permits that may be required. All sections must be completed. *Incomplete applications will not be accepted.* Applications for Class I and II Events must be submitted no less than 15 calendar days in advance. Class III Event applications must be submitted no less than 60 calendar days in advance. *Applications that do not meet this time frame will not be accepted.*

Additional Event Details

Set-up Date _____ to _____

Set-up Time _____ to _____

Tear-down Date _____ to _____

Tear-down Time _____ to _____

Event Hours (the time the event is open to the public) _____ to _____

Number of Participants (use total number of units/floats for parades) _____

Number of Spectators _____

Total Anticipated Attendance _____

Type of Event:

Run Walk Cycling Parade Concert Carnival

Certified Farmers Market Street Festival Park Festival

Fireworks Promotional/Marketing Fundraiser

Protest/Rally Filming Tournament Rodeo Circus

Open to Public or Private Event

Has this event been produced before? If so, state the previous name, date, and location of event.

Will there be an admission fee? If so, provide a detailed description of your event. Attach additional pages and materials as needed.

Event will occupy:

One Lane Two Lanes Half a Street Full Street

Sidewalk Only

Closure Type:

Rolling Street Closure (Street opens to normal traffic after participants pass)

Hard Street Closure (Street will be closed for an extended period of time and/or event equipment will be placed in street for the duration of the event, meaning, no vehicle access)

Street Name _____

Between _____ and _____

Start Time _____ End Time _____

Street Name _____

Between _____ and _____

Start Time _____ End Time _____

Alcohol Management Plan

Alcohol services and consumption on public property are allowed by Special Event Permit only. If you are interested in *selling* alcohol at your event, you will need to receive approval and signature from the Director of Public Safety for a California Alcoholic Beverage Control (ABC) license. Commercial enterprises and caterers are subject to different requirements. Please contact ABC's Fresno District Office at (559)225-6334 or visit www.abc.ca.gov for more information.

The following rules apply to alcohol service or sales on City of Lindsay public property:

- All alcohol must be sold and consumed within a fenced venue (ABC license type will dictate the size and type of fencing)
- If the alcohol area is accessible to all ages wishing to purchase or consume alcohol must present a current ID, and if that attendee is 21 years old or older, they must be issued a nontransferable wristband. All attendees must present their wristband to be served or consume alcohol.
- Servers must be 21 years of age or older.
- Servers may not consume alcoholic beverages while serving.
- Attendees may be served no more than two standard drinks at a time. The City of Lindsay defines one standard drink size as:
 - 12 oz. beer
 - 5 oz. of wine
 - 1 oz. of distilled spirit/hard alcohol in a mixed drink
 - Shots are not permitted on public property.
- Alcohol cups must be paper or plastic and be distinguishable from other beverages.
- Service must end a minimum of 30 minutes before the scheduled event's end time.
- City staff may establish a start and end time when alcohol may be served.
- Non-alcoholic beverages and water must be available at the event.

Are you requesting permission to serve alcohol at your event? If so, which kind.

Will the alcohol be *sold* to the attendees?

Yes No

Is the event open to all ages?

Yes No

Explain your sales plan (ticket system, cash at service area, how IDs will be checked, etc.).

Explain who will be serving the alcohol (professional bartenders, volunteers, etc.).

How many alcohol service locations will you have and where will they be located? Please include locations on the site plan/map.

Do you have an alcohol sponsor? If yes, state who.

Amplified Sound/Entertainment Related Activities

The City of Lindsay defines “amplified sound” as speech, music, or other sound projected or transmitted by electronic equipment including amplifiers, loudspeakers, microphones, or similar devices or combinations of devices, which are powered by electricity, battery, or combustible fuel and which are intended to increase the volume, range, distance or intensity of speech, music, or other sound. In accordance with Lindsay Municipal Code 8.20 Noise Control, the following restrictions apply to amplified sound: no person, shall use amplified sound, before 7am and after 10pm unless prior authorization is received, and permission is included in your Special Event Permit.

Will your event include amplified sound?

Yes No

What times are you requesting amplified sound?

_____ to _____

Will sound checks be conducted prior to the start time? If yes, state the start time and end time.

_____ to _____

Describe the sound equipment that will be used at the event.

Will there be any musical entertainment related features at your event?

Yes No

Does the entertainment include the use of fireworks, strobes, lasers, or other electrical equipment? If yes, explain.

Does the entertainment include any inflatables (bounce houses)? If yes, explain.

Does the entertainment include any carnival rides? If yes, explain.

Does the entertainment include animals (petting zoo, pony rides, etc.)? If yes, explain.

Does the entertainment include any vehicles (car show, displays, etc.)? If yes, explain.

Stages/Platforms

Stages/platforms may require an inspection by the City Building inspector for a fee. Will your event include the installation of stages or platforms? If yes, indicate the number of stages and their corresponding sizes. Please include it on the site plan/map.

Tents/Canopies/Temporary Structures

The standard canopy allowed at events without a special permit is 10x10. These canopies can be grouped into clusters of no more than seven. There must be a minimum 12-foot space between each cluster of canopies. Tents larger than 200 sq ft must be permitted and inspected by the Lindsay Fire Department.

Will your event include tents or canopies? If yes, indicate the number and their corresponding sizes. Please include it on the site map/plan.

Vendors

The City of Lindsay defines "vendor" as an organization or business that sells or advertises products and/or services to event attendees. Generally, there are three categories of vendors: 1) food/beverage, 2) merchandise and 3) information. A City of Lindsay Business License is required for vendors who wish to sell, expose for sale, or offer for sale any food/beverage or merchandise in the City of Lindsay. Please contact the Lindsay Department of City Services at (559) 562-7102 ext. 4 for business license information. You should require each vendor to provide you, the event organizer, with a copy of their business license (if applicable).

Does your event include food vendors? If yes, how many? _____

Does your event include food trucks? If yes, how many? _____

Will any of the food vendors or food trucks be cooking or heating food on-site? If yes, how many? _____

What method(s) will be used?

- Gas Electric Charcoal Other

What is your plan for disposing of grease, charcoal and/or wastewater?

Does your event include merchandise vendors? If yes, how many? _____

Does your event include information vendors? If yes, how many? _____

Will any items or services sold at your event present any unique liability issues (massages, pony rides, tattooing, piercing, etc.)? Please describe the services.

Marketing/Advertisement/Promotions

Please ensure that you have conditional approval *before* you begin to market, advertise, or promote your event. Acceptance of the Special Event Permit Application *does not* guarantee approval of your event. Once you have conditional approval, you may proceed to market, advertise, or promote your event at your

own risk. However, if the permit is not guaranteed and the event is therefore cancelled, **YOU MAY NOT HOLD THE CITY OF LINDSAY RESPONSIBLE OR LIABLE FOR ANY OF THE COSTS INCURRED FROM YOUR MARKETING, ADVERTISING, OR PROMOTIONS.**

Applicants may not use the City of Lindsay’s logo for promotional purposes unless authorized by the City Council.

Do you plan to place signs or hang banners on city property? If yes, please explain and submit conceptual design of proposed signs and a sign permit application.

Insurance

Verification of insurance must be submitted along with the Special Event application. You must submit two documents to satisfy insurance requirements:

1. Certificate of Insurance documenting General Liability insurance coverage in the amount of \$1 million coverage and \$2 million aggregate for Class Events I and II. Class III must provide \$2 million coverage and \$3 million aggregate. The coverage should extend from the event date to any set-up and/or tear down dates. The standard proof of insurance is the ACORD certificate form. The name of the insured, the insurance carrier, the policy number, coverage limits, and effective and expiration dates for the coverage must be stated on the certificate of insurance. If alcohol is to be sold at the event, an additional \$1 million in liquor liability insurance is required. Insurance certificates must be signed by an authorized representative of the insurance carrier. Electronic signatures are acceptable.
2. An additional Insured Endorsement is required to reflect that the insurance policy has been amended to include the City of Lindsay as additional insured. The Additional Endorsement must reference the policy number as it appears on the certificate. “The City of Lindsay, it’s officials, agents, employees and volunteers” must be named as additionally insured on the Additional Insured Endorsement. Your permit will not be issued until both the Certificate of Insurance and Additional Insured Endorsement have been received.

The promoter and/or vendor must agree to indemnify, save, hold harmless, and at City’s request, defend the City, its officers, agents, and employees from any and all costs and expenses (including attorney and legal fees), damages, liabilities, claims, and losses occurring or resulting to the City in connection with the performance, or failure to perform, by Promoter and/or Vendor, its officers, agents, or employees under this agreement arising out of the event.

Form of Payment

Your application is not considered complete until this fee is received. Checks must be payable to "City of Lindsay."

Please indicate the type of payment method you will be using:

- Cash
- Personal/Business Check
- Money Order
- Visa/MasterCard

- Class I: \$100
- Class III: \$250 + the hourly rate of staff + Facility Fee
- Class III: \$500 + the hourly rate of staff + Facility Fee

Signature

I have read the rules and regulations contained in this document and agree to abide by these rules and regulations. I am duly authorized by the Organizer or Sponsoring Company to submit this application on their behalf and agree to be financially responsible for any fees and costs that may be incurred by or on behalf of the event in the City of Lindsay. I certify that the information that I have provided on this application is true and to the best of my knowledge.

Printed Name _____
 Signature _____

By checking this box as an electronic signature, I agree to all the terms and conditions that may apply to the special event permitting process and agree that all information contained in this application is correct and to the best of my knowledge.

Date _____ Driver's License/ID Number _____

City Use Only

APPROVAL DATES	COMMENTS
Planning:	
Building:	
Other:	
APPROVAL SIGNATURES	
Planning Dept.	Building Dept.



Temporary Sellers

On This Page

- [> Are You a Temporary Seller? \(#Temporary-Seller\)](#)
- [> Sales Made on State Designated Fairgrounds \(#Designated-Fairgrounds\)](#)
- [> Register for a Temporary Seller's Permit \(#Register-Permit\)](#)
- [> Know Your Tax Rates \(#Know-Your-Tax-Rates\)](#)
- [> File Your Return \(#File-Your-Return\)](#)
- [> Exceptions \(#Exceptions\)](#)

Are You a Temporary Seller?

Generally, if you make three or more sales of items subject to California sales and use tax in a 12-month period, you are required to register for a California seller's permit and pay tax on your taxable sales.

However, if you will be selling items at a location for less than 90 days, you are considered a temporary seller, and are required to hold a temporary seller's permit. You will need to register each temporary sales location. On the other hand, if you already hold a seller's permit for a permanent place of business but also make sales at a temporary location, you will **not** need to register for a separate temporary seller's permit. Instead, you must register for a sub-permit for each of your temporary locations.

The following is a list of the most common types of sellers who may need a temporary seller's permit when operating less than 90 days.

A List of the Most Common Types of Sellers Who May Need a Temporary Sellers Permit

Type	Description of Sales
Firework Stands/Holiday Trees	The sale of fireworks and Christmas trees. You are required to register each location where sales are made and obtain a temporary seller's permit.
Garage Sales	When you have a garage sale and sell used items, you are generally not required to hold a seller's permit. However, if you have more than two garage sales within a 12-month period, you are required to hold a seller's permit.

Type	Description of Sales
Online Auction Sales	<p>Your online sales of merchandise are generally taxable in California even when you sell through online auction houses such as eBay. However, some online auction houses are considered marketplace facilitators, and therefore the retailer of the items you sell, and will collect and report the tax on those sales. You will be required to hold a seller's permit and report the tax if the online auction house is not considered a marketplace facilitator.</p> <p>For more information, please see publication 109, <i>Internet Sales</i> (www.cdtfa.ca.gov/formspubs/pub109/) and our Tax Guide for Marketplace Facilitator Act (www.cdtfa.ca.gov/industry/MPPAct.htm).</p>
Crafts	<p>You are required to have a permit if you are selling, even temporarily, new or handcrafted items or used items you purchased for the purpose of reselling to others.</p>
Conventions/Trade Shows	<p>If you participate in California conventions and trade shows and make sales or take orders for sales at or during the conventions or trade shows, you will generally be required to hold either an ongoing or temporary seller's permit.</p> <p>For in-state retailers, you must obtain an ongoing seller's permit if you are engaged in the business of selling tangible personal property. Out-of-state retailers that exceed specific sales thresholds are required to obtain an ongoing seller's permit. Retailers not exceeding these thresholds are only required to obtain a temporary seller's permit.</p> <p>For more information regarding these thresholds, please see publication 77, <i>Out-of-State Sellers: Do You Need to Register with California?</i> (www.cdtfa.ca.gov/formspubs/pub77/#notrequired).</p>
Swap Meets, Flea Markets or Special Events	<p>In general, sellers at swap meets, flea markets and special events that make retail sales are required to obtain a seller's permit.</p> <p>As a seller at swap meets, flea markets and special events, you are required to provide specific information to the operator of the event. You can use form CDTFA-410-D, <i>Swap Meets, Flea Markets, or Special Events Certification</i> (www.cdtfa.ca.gov/formspubs/cdtfa410d.pdf), to provide the required information.</p> <p>For more information, please see publication 111, <i>Operators of Swap Meets, Flea Markets, or Special Events</i> (www.cdtfa.ca.gov/formspubs/pub111/).</p>

Register for a Temporary Seller's Permit

Obtaining a temporary seller's permit is easy and free. Please visit our [Online Services](http://www.cdtfa.ca.gov/services/) (www.cdtfa.ca.gov/services/) webpage, select the Registrations tab and follow the steps to register a business activity with the California Department of Tax and Fee Administration (CDTFA).

Temporary permits are issued to individuals with no permanent place of business, and cover a selling period of 90 days or less at one location. The registration process is the same whether you are registering for a temporary seller's permit or a seller's permit for a permanent business location. However, there are some things to keep in mind when registering for a temporary seller's permit.

- You may obtain a temporary seller's permit 90 days prior to your business start date.
- You need to provide a valid start and end date for each temporary sales location.
- You may register for multiple locations on a temporary seller's permit as long as they operate within the same 90-day period.
- You may not add a new sales location to an existing temporary seller's permit.

Once you finish registering, you may print a temporary seller's permit for each location.

File Your Return

People who are issued temporary seller's permits are required to file a return due on or before the last day following the month after the temporary sales location closes. For example, if you have a temporary seller's permit for a sales location active from January 15, 2020 – January 27, 2020, then your return is due on or before February 29, 2020.

For more information on how to file and what you need to get started, please visit our [Online Services \(www.cdtfa.ca.gov/services/\)](http://www.cdtfa.ca.gov/services/) webpage and select the File a Return tab.

Sales Made on State Designated Fairgrounds

Effective July 1, 2018, if you are a retailer who makes sales of tangible personal property that take place on the real property of a California state-designated fair ("state-designated fairground"), you must separately state the amount of those sales on your Sales and Use Tax return. Sales that take place on state-designated fairgrounds include over-the-counter sales on the fairgrounds and also may include sales in which the property is shipped or delivered to or from the fairground.

The separately reported amount will be used for funding allocation purposes only. *There is no additional tax or fee due on these sales.* For more information on the new reporting requirement, please see our [Tax Guide for Reporting Requirements for Sales on State-Designated Fairgrounds \(www.cdtfa.ca.gov/industry/state-designated-fairgrounds/\)](http://www.cdtfa.ca.gov/industry/state-designated-fairgrounds/).

Know Your Tax Rates

The sales and use tax rate that you are required to report and pay will vary depending on where you do business. We offer several tools on our website to help you identify the correct tax rate. You can look up a [tax rate by address \(https://maps.cdtfa.ca.gov/\)](https://maps.cdtfa.ca.gov/) or look up [tax rates by city and county \(www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-rates.htm\)](http://www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-rates.htm).

Exceptions

There are instances when certain sellers are exempt from holding a seller's permit based upon the items they sell and the type of seller they are. Below is a list of sellers that may be exempt from obtaining a temporary seller's permit.

- › **Direct Sales/Sales Agents** – If you do not have a storefront and you only sell products you buy from a Revenue and Taxation Code (R&TC) section 6015 retailer, you do not need a seller's permit. In this case, you are considered an agent of the retailer, and that company will remit sales tax to the CDTFA on your behalf. Typically, individuals who sell these products will have “shows” or “parties” and sell merchandise at their own home, a customer's home, or through direct sales to friends and family. For more information, please see [R&TC section 6015 \(www.cdtfa.ca.gov/lawguides/vol1/sutl/6015.html\)](http://www.cdtfa.ca.gov/lawguides/vol1/sutl/6015.html).
- › **Exempt Food Products** – If you only sell cold food (that is not hot prepared), your sales are generally considered nontaxable, and you will not be required to obtain a seller's permit. For more information, please see [Regulation 1603, Taxable Sales of Food Products \(www.cdtfa.ca.gov/lawguides/vol1/sutr/1603.html\)](http://www.cdtfa.ca.gov/lawguides/vol1/sutr/1603.html) and [publication 22, Dining and Beverage Industry \(www.cdtfa.ca.gov/formspubs/pub22.pdf\)](http://www.cdtfa.ca.gov/formspubs/pub22.pdf).
- › **Occasional Sellers** – If your taxable sales are infrequent, you may not be required to obtain a seller's permit. For instance, a person who holds a garage sale no more than twice in a 12-month period would qualify as an occasional seller. For more information, please see [Regulation 1595, Occasional Sales – Sale of a Business – Business Reorganization \(www.cdtfa.ca.gov/lawguides/vol1/sutr/1595.html\)](http://www.cdtfa.ca.gov/lawguides/vol1/sutr/1595.html).
- › **Qualified Itinerant Veteran Vendors** – For the period April 1, 2010, through December 31, 2021, the itinerant veteran vendor program was authorized by legislation. This program allowed an exemption for qualified itinerant veteran vendors to be considered consumers of the items owned and pay sales or use tax on purchases of all taxable items that they intended to sell. If you met the requirements of this program, you were not required to hold a seller's permit. This exemption from the requirement to obtain a seller's permit ended December 31, 2021. Starting January 1, 2022, itinerant veteran vendors that qualified for the above exemption are required to obtain a seller's permit, file sales and use tax returns, and pay tax on their sales to consumers in California. For more information, please see [R&TC section 6018.3, Itinerant Veteran Vendors \(www.cdtfa.ca.gov/lawguides/vol1/sutl/6018-3.html\)](http://www.cdtfa.ca.gov/lawguides/vol1/sutl/6018-3.html).

If You Need Help

If at any time you need assistance with topics included in this guide – or with topics not included – feel free to contact us by telephone or email. For contact information and hours of operation please see our [How to Contact Us \(www.cdtfa.ca.gov/contact.htm\)](http://www.cdtfa.ca.gov/contact.htm) webpage.

If you have suggestions for improving this guide, please [contact us via email \(mailto:BTFD-AIS.IndustryGuides@cdtfa.ca.gov?subject=Guide for Temporary Sellers\)](mailto:BTFD-AIS.IndustryGuides@cdtfa.ca.gov?subject=Guide%20for%20Temporary%20Sellers).

Additional Resources

- > [Publication 107, Do You Need a California Seller's Permit? \(www.cdtfa.ca.gov/formspubs/pub107/\)](http://www.cdtfa.ca.gov/formspubs/pub107/)
- > [Publication 73, Your California Seller's Permit \(www.cdtfa.ca.gov/lawguides/vol1/sutr/1595.html\)](http://www.cdtfa.ca.gov/lawguides/vol1/sutr/1595.html)
- > [Publication 105, District Taxes and Sales Delivered in California \(www.cdtfa.ca.gov/formspubs/pub105/\)](http://www.cdtfa.ca.gov/formspubs/pub105/)
- > [Guide for New Permits and License Holders \(www.cdtfa.ca.gov/industry/new-permit-and-license-holders/\)](http://www.cdtfa.ca.gov/industry/new-permit-and-license-holders/)
- > [Local and District Tax Guide for Retailers \(www.cdtfa.ca.gov/industry/localanddistricttaxes.htm\)](http://www.cdtfa.ca.gov/industry/localanddistricttaxes.htm)

LEADERSHIP

Gavin Newsom

Governor (<https://www.gov.ca.gov/>)

Amy Tong

Secretary, Government Operations Agency (<https://www.govops.ca.gov/about/leadership/>)

Nicolas Maduros

Director, CDTFA

QUICK LINKS

About CDTFA (www.cdtfa.ca.gov/about.htm)

External Tax Resources (www.cdtfa.ca.gov/external-tax-resources.htm)

Job Opportunities (www.cdtfa.ca.gov/jobs/)

Tax Guide for Local Jurisdictions and Districts (www.cdtfa.ca.gov/industry/local-jurisdictions-and-districts/)

SOCIAL MEDIA

 ([HTTPS://WWW.FACEBOOK.COM/CDTFA](https://www.facebook.com/CDTFA))

 ([HTTPS://TWITTER.COM/CDTFA](https://twitter.com/CDTFA))



([HTTPS://WWW.YOUTUBE.COM/CHANNEL/UCHr8089KCKRV2P4BBIP](https://www.youtube.com/channel/UCHr8089KCKRV2P4BBIP))

 ([HTTPS://WWW.LINKEDIN.COM/COMPANY/CDTFA?TRK=TOP_NAV_HOME](https://www.linkedin.com/company/cdtfa?trk=top_nav_home))

 ([HTTPS://WWW.INSTAGRAM.COM/CDTFA/](https://www.instagram.com/cdtfa/))

STATE CAMPAIGNS


COVID-19 Updates (<https://covid19.ca.gov/>)

Flex Alert (<https://flexalert.org>)


Register to Vote (<https://registertovote.ca.gov>)


Save Our Water (<https://saveourwater.com>)


CONTACT US

 1-800-400-7115

 California Connect (TTY) (<https://caconnect.org/contact/>) : 711

 Email CDTFA (www.cdtfa.ca.gov/email/)

 Office Locations (www.cdtfa.ca.gov/office-locations.htm)

 CDTFA Directory (www.cdtfa.ca.gov/directory.htm)

Additional Contacts (www.cdtfa.ca.gov/contact.htm)

[Conditions of Use \(www.cdtfa.ca.gov/use.htm\)](http://www.cdtfa.ca.gov/use.htm)

[Privacy Policy \(www.cdtfa.ca.gov/privacy.htm\)](http://www.cdtfa.ca.gov/privacy.htm)

[Accessibility \(www.cdtfa.ca.gov/accessibility.htm\)](http://www.cdtfa.ca.gov/accessibility.htm)

[Accessibility Certificate](#)

[Languages \(www.cdtfa.ca.gov/languages.htm\)](http://www.cdtfa.ca.gov/languages.htm)

Copyright © 2024 California Department of Tax and Fee Administration



FIREWORKS FEES

SPECIAL EVENT PERMIT, CLASS 1, \$100

LINDSAY BUSINESS LICENSE \$73 + \$1 CASP FEE

TOTAL \$174