

Information for Special Event Vendors

The intent of this flyer is to provide general information for our Special Event Vendors, to make getting your license and filing your tax return easier.

Licensing

Title 13 does not allow more than one (1) Special Event license to be issued to the same vendor within a 12 month period. If you are interested in working more than one event, you will need to obtain an annual license. Please submit your license application at least 10 business days prior to your event.

Food Vendors

All vendors that offer or sell food within the Gila River Indian Community must obtain a GRIC Environmental Services' Permit or Notice. Environmental Health Services can be reached at 520-562-5100.

Tax Rate

Non-Enrolled Vendors

7.8% is the combined State (6.3%) & GRIC (1.5% effective) tax rate vendors should be collecting on sales anywhere within the Community. If you are a retailer or food vendor you are entitled to a 75% deduction of your Gross Sales (net of Tax Collected, Resales, Sales to Enrolled Members or other Discounts). This 75% deduction reduces the GRIC tax rate from 6% to the effective rate of 1.5%.

GRIC Enrolled Vendors –Enrolled GRIC Members who are licensed to do business in the Community.

6.0% is the tax rate Enrolled Vendors should be collecting, as they are not required to collect or remit State taxes.

Temporary Change of Location

If you have a permanent location anywhere in Arizona and you come to Gila River for a Special Event, you are responsible for

reporting all sales at this Temporary Location.

Example – You operate an antique store in Flagstaff and come to Rawhide for an event - **All** sales made or orders taken at Rawhide – even if they are not shipped until you return to Flagstaff – are taxable by GRIC and are considered as Out-of-City Sales for Flagstaff.

Exempt Sales

Sales to a GRIC entity.

Sales for Resale.

Sales made by Exempt Organizations.

Exempt Organizations

1) The US government, its departments & agencies.

2) 501(c)(3) organizations as defined by the IRS

Note: Sales **to** Exempt Organizations (churches, schools, non-profits – IRS 501(c)'s are **NOT** exempt.

3) Peddlers as defined in Title 13 – 13.301.B.9

Transaction Privilege Tax Return - TPT

You were provided with a blank TPT return when you received your license. The return is to be completed and returned no later than the last day of the month following the month of the event. Example – The Event takes place on March 3-5. The return must be postmarked NO LATER THAN April 30. If you wish, the return can be completed and sent in immediately following the event. However, if your return is not received on or before the due date, you risk not being allowed to obtain a future license.

Direct Sales Vendors – (Avon, Origami Owl, Scentsy, Yankee Candle, etc) - Please be advised that your parent company is NOT registered with Gila River to do business or remit taxes – You Are. It is your responsibility to collect the taxes due to GRIC and remit them. Failure to follow this procedure could affect your ability to participate in future events.

All vendors, except Exempt Organizations, must file a TPT return.