

TAX APPENDIX

Festival Vendor Registration Form

List of Fees

Fees	
Type	Fee
License	\$25.00

It shall be the duty and requirement of the sponsoring individual, group, Association or Corporation (including non-profit organizations) to provide to all of its vendors a City of Bethlehem Business Privilege and Mercantile Tax License Application and further, to provide the City of Bethlehem Tax Bureau with the following information at least ninety (90) days prior to any such festival, fair, carnival, craft fair or any other temporary place of business:

1. The event's scheduled dates and times
2. Listing of all food, craft and retail vendors
3. Schedule of all vendor fees imposed by the sponsoring individual, group, Association, Corporation or non-profit organization, including but not limited to, registration fees, table fees, booth fees, utility fees, etc

When any such festival, fair, carnival, craft fair or any other temporary place of business (collectively referred to herein as "Temporary Event") shall issue tickets, coupons, chips, or other form of "currency" exclusive to their event, it shall be the duty and requirement of the sponsoring individual, group, Association, Corporation, or non-profit organization to provide the City of Bethlehem Tax Bureau with an accounting of the ticket, coupon, chip or other form of "currency" exchanged or "cashed in" by its vendors within sixty (60) days of the Temporary Event's closure.

Any person or business desiring to participate at any Temporary Event within the City of Bethlehem must first obtain a Business Privilege and Mercantile Tax License from the City Tax Bureau. Licenses issued to persons or businesses are valid for a one-year term and no additional license needs to be obtained for participation in additional Temporary Events within the City during the one-year term.

Individuals and businesses having a license to conduct business in the City of Bethlehem, and desiring to participate in the Temporary Event, do not need to apply for an additional license so long as the business conducted at the Temporary Event is the same as the business conducted as the license holder's regular place of business.

Individuals and businesses participating in any Temporary Event that does not exceed one (1) day shall not be required to obtain a license; provided, however, that such individuals and businesses, subject to this exemption, will be required to make and file tax returns and remit tax due within forty-five (45) days of the close of the one (1) day Temporary Event.

Fair, festival and/or craft vendors who do business from a stand, booth, and/or other fixed, temporary place of business shall post the license conspicuously upon that fixed temporary place of business.

Every participant in the event, who does not intend to continue such activity within the City of Bethlehem for a full year or which business activity by its very nature is not permanent, shall make and file with the Tax Bureau a tax return and pay the tax due within forty-five (45) days of the close of the event.