



Special Notice

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OF TAX AND FEE
ADMINISTRATION
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1-800-400-7115

TTY
711

Sales Made on State-Designated Fairgrounds Must Be Separately Reported Effective July 1, 2018

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. (Assembly Bill 1499). The separately reported amount will be used for funding allocation purposes only. *There is no additional tax or fee due on these sales.*

A “state-designated fair” means the California Exposition and State Fair in the City of Sacramento and those fairs specified in Business and Professions Code Sections 19418.1 (district agricultural associations), 19418.2 (county fairs), and 19418.3 (citrus fruit fairs).

New reporting requirement

The separately-stated amount must include sales that take place at any time and at any event on the state-designated fairground, not just during an actual fair.

Sales that take place on state-designated fairgrounds include over-the-counter sales on the fairgrounds and may also include sales in which the property sold is shipped or delivered to or from the fairgrounds. For more information about sales that are considered to take place on the fairgrounds, please see our *Reporting Requirement for Sales on State-Designated Fairgrounds* webpage.

How to separately report state-designated fairground sales

For return periods starting July 1, 2018, the online and paper returns will include an additional line for sales that take place on a California state-designated fairground. Reporting an amount on this line will not change any other part of the return. You will continue to report these transactions as you currently do, and in addition, report them on the new line for fairground sales.

When filing your return online, you will be asked whether you made any sales of tangible personal property on a state-designated fairground. If you select:

- **Yes.** You will be taken to the next screen which will ask you to enter the amount of sales of tangible personal property you made on a state-designated fairground. Instructions and a link to a complete list of state-designated fairgrounds are provided on this screen to assist you in completing this field. After you enter the amount, you will then proceed to the next screen to complete the rest of your return.
- **No.** You will proceed to the next screen to complete all other areas of your return as you did prior to this new requirement.

For more information

You may review a list of all state-designated fairs or fairgrounds by visiting *Reporting Requirement for Sales on State-Designated Fairgrounds*. If you have any questions regarding this notice, you may call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.