



# Special Notice

STATE BOARD  
OF EQUALIZATION

450 N STREET  
SACRAMENTO, CA 95814

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BOE WEBSITE AND  
BOARD MEMBER CONTACT  
INFORMATION  
[www.boe.ca.gov](http://www.boe.ca.gov)

TAXPAYER INFORMATION  
SECTION  
800-400-7115  
TTY:711



## Changes to Permit Requirements for Selling at Temporary Locations

The Board of Equalization (BOE) is now requiring business owners (taxpayers) who hold a seller's permit for a permanent place of business **and** who also make sales at temporary locations, such as swap meets, flea markets, trade or specialty shows, fairs, festivals, and similar limited-term events, to register and hold a sub-permit for each selling location.

Registration of these selling locations will ensure the local cities and counties receive the appropriate local and district taxes. Taxpayers will report the sales made at these locations when they file their sales and use tax returns.

### What do I need to do if I make or will make sales at temporary locations?

You need to register for a permit for the temporary location, even if you already hold a seller's permit for a permanent place of business. To register and obtain a sub-permit, you can call our Taxpayer Information Section at 800-400-7115 or your local BOE office and state that you would like to register and obtain a sub-permit for the temporary selling location(s). For a list of BOE offices, visit our website at <http://www.boe.ca.gov/info/phone.htm>. This summer, the BOE will be offering an Internet-based registration called "eReg" that will allow businesses to register for permits and/or licenses online for most of the tax and fee programs administered by BOE. This service will also allow taxpayers who have existing seller's permits to register any future temporary selling locations online.

### What do Operators of Swap Meets, Flea Markets, or Special Events need to do?

Swap meet, flea market, or special event operators are required by state law to document, in writing, the seller's permit status of all people who sell at your event. You may not rent space to sellers unless they have a seller's permit or sub-permit showing the address of the temporary selling location. For more information you can view or download [Publication 111, Operators of Swap Meets, Flea Markets, or Special Events](http://www.boe.ca.gov/pdf/pub111.pdf) at <http://www.boe.ca.gov/pdf/pub111.pdf>.

### Do I still complete the BOE-530-B, Combined 1% State and Local Tax Allocation For Temporary Sales Locations and Certain Auctioneers?

With this change, the BOE will no longer require the filing of [BOE-530-B, Combined 1% State and Local Tax Allocation For Temporary Sales Locations and Certain Auctioneers](#). Taxpayers who currently receive this form will be notified that they will no longer receive paper returns and will now be eligible to efile their tax returns online. Efiling is the fast, easy and convenient method of filing tax returns or reports and paying amounts owed using the Internet.

### What if I no longer make sales at these temporary locations?

You must notify the BOE when any of your business locations (including these selling locations registered under your account) become inactive and no longer make sales. If your seller's permit becomes revoked, a fee of \$100 dollars per active business location plus any outstanding balance of tax, penalty, and interest due, will be required to be paid to reinstate the revoked account.

### For more information

For more information regarding this notice, please contact your local BOE office, or call our Taxpayer Information Section at 800-400-7115 (TTY:711). Staff is available to assist you from 8:00 a.m. to 5:00 p.m. (Pacific time), Monday through Friday, except state holidays.