



EXHIBITORS ARE RESPONSIBLE FOR OBTAINING ALL REQUIRED LICENSES OR PERMITS FOR THE SHOW

All Exhibitors

You **MUST** update your risk, comprehensive and general liability insurance to cover your vehicles and employees during move-in, the show and move-out. GS Events and the Overland Park Convention Center **WILL NOT BE** responsible for loss or damage of any property. Fax Certificate of Insurance to 270-438-4723.

Dealers

You must obtain any Dealer Off-Site Sale Permits required by the State. You must also comply with all Kansas Department of Revenue requirements. Retailers' Sales Tax Registration Certificate for the event is attached.

Retail Selling

Exhibitors are required to collect appropriate sales tax on items sold and file the required tax forms.

Kansas Department of Revenue (KDOR) Tax Tips for Kansas Event Vendors

"Sale" means any transfer, exchange or barter in any manner or by any means whatsoever for a consideration and includes all sales made by any person, whether principal, proprietor, agent, servant or employee. **[Subsection (z) of K.S.A. 41-102]**

"Admissions" – entry or fee charged to any place providing amusement, entertainment, or recreation is **taxable**. **Pub KS-1510 page 3**

ALL sales are taxable unless specifically exempted by law. **Pub KS-1510 or KSA 79-3606.**

Bracket Cards can be requested by going to <https://www.ksrevenue.org/bracketcards.html>

Sales Tax Registration is mandatory once you have sold 4 times per year in Kansas using the Special Events Packet. Register online at <https://www.ksrevenue.org/>.

"Gross Sales" means total sales of tangible personal property, services and admissions less sales tax collected. **Pub KS-1510 pages 11 & 12.**

"Bartering" is taxable in Kansas the selling price, which must be added to gross sales, is the total consideration given in any transaction whether in the form of money, rights, property, promise or anything of value or by exchange or barter. **Regulation Number 92-19-46.**

"Delivery Fees" Charges to the customer for handling and delivery are taxable. The sales tax is due whether the charge is included in the sales price, stated separately, or billed separately. **Pub KS-1510 page 14.**

"Credit Card Fees" – when the retailer increases the selling price of goods or services to compensate for credit-card charges the credit card company will later deduct from the payment it forwards to the retailer's account, the increase is part of the selling price of the goods or services and subject to sales tax. **KAR 92-19-3a (e) (1).**

"Merchandise Consumed" means items taken out of inventory for personal use, for a gift, to be used for customer samples any property removed from inventory and used by you that was purchased without tax. **KS Pub-1510 page 15.**

"Expenses" are **NOT** deductible on the sales tax return. Expenses such as cost of goods sold, booth rental, travel expense, and etc. are **NOT** deductible on the sales tax return. These items are deductible on the income tax return. **KS Pub-1510 Page 18.**

"Allowable Deductions" generally sales tax exempt purchases, usually requiring a tax exemption certificate secured from the buyer. **KS Pub-1510 pages 17 & 18**

ALL amounts collected as sales tax must be remitted to the KDOR. If too much tax is collected, it must be refunded to the customer or remitted to the state. The vendor must never retain even 1 cent of sales tax collected. **Pub KS-1510 page 11.**

"Under-collection of sales tax" the vendor is responsible for paying under collected sales tax. The vendor is 100% responsible for collecting and remitting the correct amount of sales tax to the correct jurisdiction. The vendor may be held personally liable for any unpaid tax balance regardless of business structure. **Pub KS-1510 page 27.**

Kansas has over 900 taxing jurisdictions. It is imperative the vendor identify the correct jurisdiction code and tax percentage assigned to the jurisdiction in which they are selling and collect and remit accordingly. **Pub KS-1510 pages 3, 14 & 22. Sales tax address tax rate locator -** <https://www.ksrevenue.org/streamline.html>.

"Sales Tax Registration Certificate" must be posted in public view wherever and whenever sales are made. **Pub KS-1510 page 11.**

"Event Sales Tax Packet" tax registration number is **NOT** your sales tax number, it is owned by the KDOR and is **NOT** eligible for vendor use in making tax exempt purchases. **Retailers' Sales Tax Registration Event Certificate.**

"KS Pub-1510" – Kansas Department of Revenue Sales Tax and Compensating Use Tax Guide. www.ksrevenue.org.

RETAILERS' SALES TAX REGISTRATION EVENT CERTIFICATE

NOT VALID FOR TAX



EXEMPT PURCHASE

Event Certificate

State of Kansas

Registration Certificate valid for events only
 Tax Account Number: See Events Sales Tax Return
 File return within 30 days of event

ST-51 (Rev. 6-13)

..... REMOVE AND DISPLAY CERTIFICATE ABOVE

INSTRUCTIONS

This packet is intended for vendors who sell four or fewer times in Kansas each year. If you have received this packet and have a Kansas sales tax number*, please write your Kansas sales tax number on the voucher and return it in the envelope provided. If you do not have a Kansas sales tax number, please follow the directions below. Most vendors in Kansas are required to collect and remit sales tax, including not for profit groups.

- This return and tax account number is specific to the event that appears in the Business Name and Address box.
- You must file a return even if there were no taxable sales.
- The name and location of the event appears in the business Name and Address box.
- To use this tax account you must remit your sales tax immediately after the event.
- Write the Tax Account Number on your check or money order. Make a copy of the return for your records.

- Visit our website at www.ksrevenue.org for more information about special events, tax bracket cards and forms.

COMPLETING THE KANSAS RETAILERS' EVENT SALES TAX RETURN

- Line 1** - Enter the total gross receipts or sales for the event. Do not include the sales tax in this figure.
- Line 2** - Enter the cost of tangible personal property consumed or used by you that was purchased without tax. For example, items removed from inventory and used by you.
- Line 3** - Enter the total allowable deductions (if any). Find allowable deductions at <http://www.ksrevenue.org/pdf/st16>.
- Line 4** - Add lines 1 and 2, and subtract line 3. Enter the result on line 4.
- Line 5** - Multiply line 4 by the appropriate tax rate percentage shown and enter the result on line 5.
- Line 6** - Enter the total due in the sales tax and remit immediately after the event.

..... Detach and send with payment

ST-16SE

(Rev. 5-17)

Kansas
Sales Tax Special
Events Return

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Tax Account Number		Enter your Kansas Sales Tax Number* if not using the event number	
Beginning Date	Ending Date	Due Date	Jurisdiction Code
Business Name and Address			
I certify this return is correct.			
Sign here		Daytime Phone Number	

1. Gross Sales/ Receipts
2. Tangible Personal Property Consumed
3. Deductions
4. Add lines 1 & 2 minus line 3
5. Multiple line 4 by tax rate shown
6. Total Due

	■
	■
	■
	■
	■
	■

Tax Rate

%

Payment Amount

\$

Contact us at 785-207-1572 or email KDOR_special.events@ks.gov for assistance.

Make your check or money order payable to Retailers' Sales Tax and remit in the envelope provided or send to KDOR, Attn: Special Events, 7600 W 119th St, Ste A, Overland Park KS 66213.

CERTIFICATE OF INSURANCE (Attachment A)

ISSUE DATE _____

Producer: _____

THIS CERTIFICATE IS A REPRESENTATION OF THE COVERAGE AFFORDED BY THE POLICIES REFERRED TO BELOW

Phone: _____

Insured: _____

COMPANIES AFFORDING COVERAGE

COMPANY LETTER A	
COMPANY LETTER B	
COMPANY LETTER C	
COMPANY LETTER D	

COVERAGES

THIS IS TO CERTIFY THAT THE INSURANCE POLICIES LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED AND THAT THE POLICIES MEET THE MINIMUM COVERAGE REQUIREMENTS OF THE APPLICATION LEASE, PROJECT SPECIFICATIONS, REQUESTED FOR PROPOSALS, CONTRACT, REQUIREMENTS, LICENSE, PURCHASE ORDER REQUIREMENTS, OR CITY ORDINANCES.

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EFFECTIVE DATE (MM/DD/YY)	ALL LIMITS IN THOUSANDS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrences <input type="checkbox"/> Owners & Contractors Protective <input type="checkbox"/> Contractual Liability <input type="checkbox"/> X, C, U Coverage				GENERAL AGGREGATE \$ PRDCTS-COMP OPS AGGREGATE \$ PERSONAL & ADVERTISE INSURY \$ EACH OCCURRENCE \$ FIRE DAMAGE-ANY FIRE \$ MEDICAL EXPENSE PER PERSON \$
	AUTOMOTIVE LIABILITY <input type="checkbox"/> Any Auto <input type="checkbox"/> All Owned Vehicles <input type="checkbox"/> Scheduled Autos <input type="checkbox"/> Hired Autos <input type="checkbox"/> Non-Owned Autos <input type="checkbox"/> Garage Liability <input type="checkbox"/> Contractual Liability <input type="checkbox"/> Garage Keepers Liability <input type="checkbox"/> _____				COMBINED SINGLE LIMIT \$ BODILY INJURY - PER PERSON \$ BODILY INJURY - PER ACCOUNT \$ PROPERTY DAMAGE \$
	EXCESS LIABILITY <input type="checkbox"/> Umbrella Form <input type="checkbox"/> Other Than Umbrella Form				EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYER'S LIABILITY				STATUTORY EACH ACCIDENT \$ DISEASE POLICY LIMIT \$ DISEASE - EACH EMPLOYEE \$
	OTHER				

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/RESTRICTIONS/SPECIAL ITEMS

SHOW NAME & DATES INCLUDING MOVE-IN AND MOVE-OUT SHOW LOCATION

☐ Contractual Liability covers all written and oral contracts between the insured and the City of Minneapolis

☐ The General Liability and Excess Liability policies name the City of Minneapolis, its officers, agents and employees as additional insureds and provide for severability of interest (cross liability) between the named insured(s) and the City of Minneapolis

CERTIFICATE HOLDER

**SHOW VENUE NAME &
GS MEDIA & EVENTS**
 250 Parkway Drive, Suite 270
 Lincolnshire, IL 60069

Certificate For:
☐ Contract Number:
☐ License Type:
☐ Purchase Order Number:
☐ Official Publication Number:
☐ Lease:

City Department/Division For Which Goods or Services Provided

Cancellation

NOTWITHSTANDING THE EXPIRATION DATES SET FORTH IN THIS CERTIFICATE, SHOULD ANY OF THE HEREIN DESCRIBED POLICIES BE CANCELLED, CHANGED, OR NOT RENEWED, THE ISSUING COMPANY WILL MAIL 30 DAYS WRITTEN NOTICE BY REGISTERED MAIL TO THE CERTIFICATE HOLDER NAMED TO THE LEFT.

ISSUING REPRESENTATIVE CARRIES ERRORS AND OMISSIONS COVERAGE
☐ YES ☐ NO

AUTHORIZED REPRESENTATIVE _____