



Contract Account Number _____

Temporary Event – Multiple Vendor License Application Tacoma Municipal Code Chapter 6B.230

This license is in addition to a general business license. To apply for this license, the business must already be registered and active with the City or this application needs to be submitted along with the general business application.

This is an application only and requires approval prior to conducting the activity.

Promotor Information

Promotor/ Business Name: _____

Address: _____

Contact Person: _____

Phone Number _____ Email Address: _____

Event Information and Fee Calculation

Name of Event: _____ Event Location: _____

Opening Date: _____ (DD/MM/YY) Closing Date: _____ (DD/MM/YY)

1	Total Number of Vendors: (Vendor list must be attached)	
2	Number of Exempt Vendors (See reverse for list of exemptions)	
3	Subtract Line 2 from Line 1, enter result	
4	Enter the number of days the Show/Event will run	
5	Multiply Line 3 by Line 4, enter result	
6	Multiply Line 5 by \$10 and enter total to determine the license fee due	

(Make checks payable to City of Tacoma)

Is there a charge for admission to the event? Yes No **If yes, see Admission Tax information on page 3.**

Will the event have either of the following? (Select all that apply) - **If yes, see Entertainment license requirements information on page 4.**

Live Entertainment

Alcohol

Application Signature

Licensee agrees to comply with all City Codes and Ordinances, which include but are not limited to, Building Zoning and Fire Codes.

_____ Date

_____ Signature

_____ Contact Phone Number

See Reverse Side for Additional Information



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Important Information

Promoter

In addition to this application, the Promoter is required to complete an Application for City of Tacoma Business License. File online at filelocal-wa.gov.

Vendor

A vendor means any person who rents, leases or otherwise obtains a sales area from a promoter for the purpose of engaging in business at an event.

Vendor Exemptions

- Businesses currently licensed under TMC 6B.20 – Annual Business License
- Persons with a business address located outside of Tacoma and that anticipate generating annual income of \$4,000 or less in Tacoma
- Organizations whose activities consist of only distributing literature and products that have no intrinsic value or soliciting donations or services of volunteers
- Farmers as defined in TMC 6A.30
- Persons exempt from licensing pursuant to RCW 73.040.050

Vendor List

A list of vendors, including exempt vendors, must accompany this application and include:

- Vendor business name
- Vendor business address and phone number
- Vendor Tacoma Business License
- Vendor Universal Business Identifier (UBI) Number
- A general description of the goods and/or services offered by the vendor
- Vendor exemption reason if applicable

This application is due at least 3 days prior to the event.

Questions?

- Call Tax & License at 253-591-5252
- Visit tacoma.gov/taxandlicense



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Admissions Tax

Entertainment establishments that charge a fee, cover charge or ticket price for admission are required to pay a 5% admission tax. Admission tax is often overlooked by business owners, resulting in significant penalties. It is in your best interest to educate yourself, your staff and your event promoters on these requirements.

Admissions tax is paid by the customer, to be held in trust by the person/promoter collecting the admission charges, and paid to the City pursuant to TMC 6A.20.060. Ultimately, you, as the business owner are responsible for payment to the City even if the admission tax is not collected.

Tax Reporting and Calculation:

- Deduct sales tax from gross ticket sales and admission charges.
- Divide gross ticket sales and/or admission charges, after excluding sales tax, by 1.05 and multiply by 5%.

Call Tax & License at 253-591-5252 to find out if you qualify for an exemption from this particular tax pursuant to [TMC 6A.20.030](#) **prior to your event**. Exempt organizations such as non-profits must be licensed and recognized by the City. As the business owner, you are responsible for ensuring that any benefit/fundraising/non-profit sponsored events have obtained the appropriate exemption from Tax & License, otherwise, you may be held responsible for paying the admissions taxes.

For general information regarding the admissions tax or to obtain a Supplemental Admission tax form visit tacoma.gov/taxandlicense. The admissions tax for events at the Tacoma Dome, City Convention Center and Cheney Stadium are deposited into funds that support the operation of the specific venues.

Ticket Information

Whenever a charge is made for admission to any place, a serial number or reserve seat ticket shall be furnished to the person paying such charge unless written approval has been obtained from the Department to use a turnstile or other counting device which will accurately count the number of paid admissions.

The name of the person or persons conducting the event, the established price, service charge, city tax and total price of admission must be separately, conspicuously and indelibly printed, stamped or written on the face or back of the ticket taken up by the management of the place to which admission is gained.

A sign must be posted in a conspicuous place at the entrance or ticket office, which breaks down the admission charge as follows:

Established price _____
 Service Charge (if any) _____
 City Admission Tax _____
 Total Price _____



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Business and Occupation (B&O) Tax

Entertainment establishments that engage in business within the City of Tacoma are subject to the B&O tax pursuant to TMC 6A.30. Revenue from the B&O tax is deposited into the City's General Fund which funds basic City services, such as police, fire, libraries, and streets.

Tax Reporting and Calculation:

Gross Receipts

- No B&O tax is due if gross receipts do not exceed \$250,000 in a calendar year.
- B&O tax is levied at the prescribed rates if gross receipts exceed \$250,000 in a calendar year.

Ticket Sales

- Enter gross ticket sales under the Retail Service tax classification.
- Report the Admission Tax paid under the deduction type 'Other.'
- Gross ticket sales less Admission tax multiplied by .4% equals B&O tax due.

Concessions, programs, novelties, T-shirts, etc.

- Enter gross retail sales under the Retailing tax classification.
- Report allowable deductions.
- Gross retail sales less allowable deductions multiplied by .153% equals B&O tax due.

For questions about any of Tacoma's tax requirements, contact Tax & License at 253-591-5252.

Entertainment Licenses

Events open to the public that will have alcohol and/or or live entertainment including dancing need to meet other City licensing requirements. Applications for these type of events are required at least 15 days prior to an event. Visit our website at www.tacoma.gov/taxandlicense for more information or contact Tax & License at 253-591-5252 to discuss your event to ensure you meet all requirements.