



Sales and Use Tax on Trade Shows and Convention Exhibitors

This publication provides general information about Florida sales tax. The information provided does not cover every situation and is not intended to change the law or its meaning.

Definitions

Trade Show or Convention – A meeting of limited duration of individuals with organizational ties or similar interests, one of the purposes of which is the displaying of products or services or sharing of information on them, without the major purpose of making retail sales of tangible personal property.

Exhibitor – A person who enters into an agreement authorizing the display of tangible personal property or services at a convention or a trade show.

Registration of Exhibitors

An exhibitor **must register** to collect, report, and remit sales tax and discretionary sales surtax on sales of tangible personal property or services subject to sales tax in Florida when:

- the exhibitor agreement authorizes the exhibitor to make retail sales of tangible personal property or taxable services in Florida; or
- the exhibitor agreement authorizes the exhibitor to make remote sales pursuant to section (s.) 212.0596, Florida Statutes (F.S.), available at leg.state.fl.us.

An exhibitor who does no other business in Florida requiring registration is **not** required to register when:

- the exhibitor agreement prohibits the sale of tangible personal property or services; or
- the exhibitor agreement only allows the exhibitor to make sales for resale. The exhibitor must obtain a copy of the purchaser's *Florida Annual Resale Certificate for Sales Tax* (Form DR-13) or a transaction authorization number issued by the Department of Revenue.

Note: Exhibitor agreements must be made available to the Department for inspection and copying.

To register or obtain information about registering, visit floridarevenue.com/taxes/registration.

For general information about Florida sales and use tax, such as registering, calculating tax, and filing and paying tax, visit floridarevenue.com/taxes/sut.

Sales by Exhibitors

Exhibitors making retail sales or remote sales must collect Florida's state sales tax at the rate of 6% plus any applicable discretionary sales surtax on their sales, unless the sale is specifically exempt. Surtax rates are published in the publication *Discretionary Sales Surtax Information (DR-15DSS)*, available at floridarevenue.com/forms in the Discretionary Sales Surtax and Tourist Development Tax Rates section.

Promotional Goods

Promotional goods or other items that are given away (not resold) are generally subject to sales and use tax in Florida. Such items cannot be purchased tax exempt for resale.

Admission to Trade Shows/Exhibitions

Charges to attend consumer trade shows and exhibitions are subject to sales tax plus any applicable discretionary sales surtax.

Leases and Licenses of Real Property

The prime lease of space to a convention or industry trade show in a convention hall, exhibition hall, or auditorium, whether publicly or privately owned, is subject to sales tax and any applicable discretionary sales surtax, and the sublease of such space to the exhibitors is specifically exempt.

Other Helpful Publications and Resources:

The following publications and others are available at floridarevenue.com/forms:

- *Business Owner's Guide* ([GT-300015](#))
- *Discretionary Sales Surtax* ([GT-800019](#))
- *Florida Sales and Use Tax* ([GT-800013](#))
- *Florida Annual Resale Certificate for Sales Tax* ([GT-800060](#))
- *Filing and Paying Taxes Electronically* ([GT-800001](#))
- *Florida eServices Calendar of Electronic Payment Deadlines* ([Form DR-659](#))

Tax Laws are available at leg.state.fl.us.

- See Chapter 212, Florida Statutes, Tax on Sales, Use, and Other Transactions.

Rules are available at flrules.org.

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms are available at floridarevenue.com/forms.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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