

If you sell taxable items at a trade show or other type of market or show, you may be responsible for collecting and remitting Texas sales and use tax [comptroller.texas.gov/taxes/sales/].

Sales Tax Responsibilities

Sellers at trade shows, including sellers from outside Texas participating at these events, are engaged in business in Texas and must have a Texas Sales and Use Tax Permit if they:

- Sell taxable items or services;
- Take orders for taxable items or services; or
- Use the event to promote selling taxable items or services.

For sellers outside of Texas, when you are no longer engaged in business in Texas, and you do not intend to make more sales or engage in new business here, you can close your sales tax permit [comptroller.texas.gov/web-forms/manage-account/close-location/].

Applying for a Texas Sales and Use Tax Permit

Complete the Texas Online Tax Registration Application [comptroller.texas.gov/taxes/permit/] to get a sales tax permit. You can also apply [comptroller.texas.gov/taxes/sales/forms/] by mail or in person at one of our field offices [comptroller.texas.gov/about/contact/locations.php].

Applications and information on what you need to apply for a Texas sales tax permit are available on our website [comptroller.texas.gov/taxes/sales/forms/#a1]. There is no fee to apply for a permit. Please note that sellers who operate without a permit may face a penalty.

Collecting State and Local Sales and Use Taxes

You must collect sales or use tax on the total sales price of the taxable items you sell. Your receipt or invoice must separately show the tax or clearly indicate you included the tax in the sales price.

Texas State Tax: 6.25% | San Antonio Local Tax: 2%

For more information, see Publication 94-105, Local Sales and Use Tax Collection – A Guide for Sellers [comptroller.texas.gov/taxes/publications/94-105.php].

Reporting Sales and Use Tax

If you have a sales tax permit, you must file a Texas Sales and Use Tax Return with the Comptroller's office, even if you have no sales or no tax to report. You can file online [comptroller.texas.gov/taxes/file-pay/], or download [comptroller.texas.gov/taxes/sales/forms/] the forms from our website.

Returns and payments are due by the 20th day of the month following the reporting period. For example, the return for the fourth quarter (**October**, November, December) is due **January 20**.