

# TAXfacts

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## FLEA MARKET VENDORS

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If you sell at a flea market, you probably need a vendor's license. Failure to have one can result in a fine of \$25 to \$100.

Those who need a vendor's license are merchants who sell often at flea markets.

People who sell items originally purchased for personal use, and which were subject to any state's sales taxing jurisdiction, do not need a vendor's license.

Vendors from one county who sell in that county must obtain a vendor's license from the county auditor for a one-time \$25 fee.

Flea market vendors who live in one county, but who sell in another or other counties, must obtain a transient vendor's license. The fee is \$25, and a transient vendor's license must be obtained from an Ohio Department of Taxation Taxpayer Service Office, downloaded from the Ohio Department of Taxation web site at [tax.ohio.gov/](http://tax.ohio.gov/) or by calling (800) 282-1782.

Vendors must charge the sales tax rate for the county in which a sale is made. Sales tax rates vary from county to county in Ohio. Vendors must also file sales tax returns and remit the taxes they collect to the Ohio Department of

Taxation twice each year, if the sales taxes collected are less than \$200 per month or monthly, if taxes collected are more than \$200.

Holders of vendors' licenses must file sales tax returns regularly, even when they make no sales. Failure to file a return makes the vendor delinquent and subject to penalties and assessments.

Vendors who go out of business must cancel their licenses. There is a box on the sales tax return to indicate the final day of business.

A flea market vendor must also register his or her name, address, vendor's license number and type of goods being sold with the flea market operator.

Department of Taxation Enforcement personnel also check tobacco sales at flea markets to make sure taxes have been paid on the tobacco products and that tobacco licenses are posted.

Operators of flea and antique markets, shows, and other exhibitions must keep comprehensive vendor records for four years. The records are subject to inspection by the Ohio Tax Commissioner. Failure to keep the records can result in a \$25 to \$100 fine.

