



THE CARS. THE PEOPLE. THE EXCITEMENT.

All vendors selling new or used merchandise within the State of Pennsylvania are required by law to have a Pennsylvania State Sales Tax License (see attached PA Department of Revenue law). Even if a vendor sells only once or twice a year, it is still necessary to have a license because, according to the law, the sales are in competition with other vendors also selling. There is no fee involved in obtaining a license.

**PA sole proprietor vendors who come to more than two shows a year and all in-state or out-of-state corporations** must complete the PA-100 form. It is suggested that this form be completed and submitted online so you will be able to receive your tax number within one week. Access it online at [www.pa100.state.pa.us](http://www.pa100.state.pa.us) and click on PA100 Registration.

**Out-of-state sole proprietor vendors** may download the [PA-518 Transient Vendor application](#).

If you have any questions or need assistance in filing, you may contact the Department of Revenue at **717-425-7700** and ask for the agent on duty. You may also access [www.revenue.state.pa.us](http://www.revenue.state.pa.us) if you wish to research anything further online.

After receiving your PA Sales Tax License number, please be sure to contact the Carlisle Events' office so that we may record it. Thank you.

STATS LAW, PA. JANS 19 2011 11:00 AM, Sec. 208. [72 P.S. §7208] Licenses. —  
PENNSYLVANIA UNCONSOLIDATED STATUTES — LAWS OF PENNSYLVANIA, TAX  
REFORM CODE OF 1971, ARTICLE II SALES AND USE TAX, Part 19 Licenses.

Sec. 208. [72 P.S. §7208] Licenses

(a) Every person maintaining a place of business in this Commonwealth, selling or leasing services or tangible personal property, the sale or use of which is subject to tax and who has not hitherto obtained a license from this department, shall, prior to the beginning of business thereafter, make application to the department, on a form prescribed by the department, for a license. If such person maintains more than one place of business in this Commonwealth, the license shall be issued for the principal place of business in this Commonwealth.

(b) The department shall, after the receipt of an application, issue the license applied for under subsection (a) of this section, provided said applicant shall have filed all required State tax reports and paid any State taxes not subject to a timely perfected administrative or judicial appeal or subject to a duly authorized deferred payment plan. Such license shall be nonassignable. All licenses as of the effective date of this subsection shall be required to file for renewal of said license on or before January 31, 1997. Licenses issued through April 30, 1992, shall be based on a staggered renewal system established by the department. Thereafter, any license issued shall be valid for a period of five years.

(c) If an applicant for a license or any person holding a license has not filed all required State tax reports and paid any State taxes not subject to a timely perfected administrative or judicial appeal or subject to a duly authorized deferred payment plan, the department may refuse to issue, may suspend or may revoke said license. The department shall notify the applicant or licensee of any refusal, suspension or revocation. Such notice shall be made by first class mail. An applicant or licensee aggrieved by the determination of the department may file an appeal pursuant to the provisions for administrative appeals in this article. In the case of a suspension or revocation which is appealed, the license shall remain valid pending a final outcome of the appeals process.

(c) A person that maintains a place of business in this Commonwealth for the purpose of selling or leasing services or tangible personal property, the sale or use of which is subject to tax, without having first been licensed by the department shall be guilty of a summary offense and, upon conviction thereof, be sentenced to pay a fine of not less than three hundred dollars (\$300) nor more than one thousand five hundred (\$1,500), and in default thereof, to undergo imprisonment of not less than five days nor more than thirty days. The penalties imposed by this subsection shall be in addition to any other penalties imposed by this article.

(d) Failure of any person to obtain a license shall not relieve that person of liability to pay the tax imposed by this article.

(As amended by Act of September 9, 1971, P.L. 437; Act of August 4, 1991, No. 22; Act of June 16, 1994; Act of June 30, 1995, No. 24; Act of June 29, 2002, No. 89 (1.01, 1848), effective August 28, 2002.)

isolated sales

(f) Such organization or institution is making sales of taxable property other than food or beverages sold at or from a school or church, on the same premises in competition with other vendors required to collect tax.

(7) The sale of motor vehicles, trailers, semi-trailers, motor boats, aircraft, snowmobiles, or other similar tangible personal property required under Federal law or the laws of this Commonwealth to be registered or licensed.

(6) The sale of any tangible personal property on the same premises in competition with vendors required to collect tax, even though the sale may otherwise qualify as an isolated sale.

(c) *Sales involving auctioneers.* Sales involving auctioneers shall be exempt from tax as isolated sales if they qualify as exempt sales under the provisions of §31.23 of this title (relating to auctioneers).

(Amended through July 25, 1975.)