



### Application for Special Event Permit

- A. No Special Event Permit shall be issued until an application has been submitted to the Zoning Administrator and the appropriate fee paid. See the Butler County Zoning Regulations, Article 22, for special event type classification. The application shall be made on the forms provided by the Zoning Administrator, and shall be accompanied by the following items as applicable:
1. A letter from the applicant describing the proposed event, the hours of operation, the duration of the event, anticipated attendance, and any structures, signs or attention-attracting devices used in conjunction with the event.
  2. A sketch plan showing the location of the proposed activities, structures and signs in relation to existing buildings, parking areas, streets and property lines.
  3. A letter from the property owner or manager, if different from the applicant, agreeing to the special event.
- B. Each application for the Special Event Permit shall be accompanied by an application fee, except that such fee shall be waived for any applicant registered with the State of Kansas as a nonprofit organization. The fee for Type 1,2,3 and 4 applications shall be \$50.00 and the fee for Type 5 applications shall be \$400.00 (fee for Conditional Use Permit).
- C. The Special Event Permit shall be posted on the site for the duration of the event.
- D. Type 5 applicants or someone representing this application **must** be present at public hearing.



Division of Taxation  
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Phone: 785-207-4972  
Fax: 866-473-4812  
[www.ksrevenue.org](http://www.ksrevenue.org)

Mark A. Burghart, Secretary

Laura Kelly, Governor

January 2, 2020

County of Butler  
Tatum Stafford  
205 W Central Ave  
El Dorado, Ks 67042

Hello,

My name is Carrie Doxon. I am a Special Events Revenue Agent with the Kansas Department of Revenue (KDOR). My focus is to discover and bring vendors at Special Events in local jurisdictions into compliance with tax laws. Specifically, I ensure sales tax is collected and remitted. It can then be distributed back to the jurisdiction in which the event took place. A few examples of Special Events include; craft shows, farmer's markets, fairs, concerts, gun shows, flea markets, and fundraisers. As I work to ensure compliance it would be mutually beneficial to partner with the County of Butler. The goal is to increase compliance which increases tax distributions to the State of Kansas and local jurisdictions.

Your role in this partnership is to share with KDOR any and all events occurring in jurisdictions within your city or county.

When you notify KDOR of events, please include the following information;

- Event date(s)
- Event location,
- Event promoter/coordinator's name
- Event promoter/coordinator's contact information including phone number and/or email address

If there is a publication or website that contains local event information, provide the publication's name or link by sending it to [kdor\\_special\\_events@ks.gov](mailto:kdor_special_events@ks.gov).

Please find attached two documents.

- 1) A Special Event Retailers Sales Tax return containing the jurisdictional information. This can be provided to any transient vendors selling in your city. This return form would be for a street vendor or small group of vendors not affiliated with an organized special event.
- 2) A Special Event Packet request (CTE-51) for vendor coordinators of special events. When coordinator has completed and returned, KDOR Special Events department will provide vendor tax packets to be distributed to those attending listed event. Special Event promoters should request packets specific to their events from KDOR and not use your personalized jurisdictional packet.

Feel free to provide the Special Events Retailers Sales Tax Return with Retailers Sales Tax Registration Event Certificate to any transient vendor selling tangible personal property in your city.

To identify entities remitting sales tax and the sales tax processed through these Special Event Packets, you may request a copy of your tax entity report. Tax Entity Report Request Form [www.ksrevenue.org/prcitycntyreports.html](http://www.ksrevenue.org/prcitycntyreports.html)  
This is a great tool to identify how your efforts increase tax revenue in your jurisdiction.

You can find additional information about Special Events [www.ksrevenue.org/specialsalesevents.html](http://www.ksrevenue.org/specialsalesevents.html)

Thank you for assisting in compliance efforts with Special Events. Should you have questions ideas feel free to contact for further discussion.

Sincerely,  
Carrie Doxon  
KDOR Special Events Revenue Agent

## Kansas Department of Revenue (KDOR) Tax Tips for Kansas Sellers

**"Sale"** means any transfer, exchange or barter in any manner or by any means whatsoever for a consideration and includes all sales made by any person, whether principal, proprietor, agent, servant or employee. *[Subsection (z) of K.S.A. 41-102]*

**ALL** sales are taxable unless specifically exempted by law. *Pub KS-1510 or KSA 79-3606.*

**"Rental"** The retail sale, rental, or lease of tangible personal property, including the sale or furnishing of utilities within the state of Kansas is taxable. *Pub KS-1510 page 3.*

**"Delivery Fees"** Charges to the customer for handling and delivery are taxable. The sales tax is due whether the charge is included in the sales price, stated separately, or billed separately. *Pub KS-1510 page 14.*

**"Credit Card Fees"** – when the retailer increases the selling price of goods or services to compensate for credit-card charges the credit card company will later deduct from the payment it forwards to the retailer's account, the increase is part of the selling price of the goods or services and subject to sales tax. *KAR 92-19-3a (e) (1).*

**"Gross Sales"** means total sales of tangible personal property, taxable services, rental of tangible personal property and admissions *less sales tax collected.* *Pub KS-1510 pages 11 & 12.*

**"Bartering"** is taxable in Kansas. The selling price, which must be added to gross sales, is the total consideration given in any transaction whether in the form of money, rights, property, promise or anything of value or by exchange or barter. *Regulation Number 92-19-46.*

**"Merchandise Consumed"** means items taken out of inventory for personal use, for a gift, to be used for customer samples any property removed from inventory and used by you that was purchased without tax. *KS Pub-1510 page 15.*

**"Expenses"** are **NOT** deductible on the sales tax return. Expenses such as cost of goods sold, booth rental, travel expense, and etc. are **NOT** deductible on the sales tax return. These items are deductible on the income tax return. *KS Pub-1510 Page 18.*

**"Allowable Deductions"** generally sales tax exempt purchases, usually requiring a tax exemption certificate secured from the buyer. *KS Pub-1510 pages 17 & 18*

**ALL** amounts collected as sales tax must be remitted to the KDOR. If too much tax is collected, it must be refunded to the customer or remitted to the state. The vendor must never retain even 1 cent of sales tax collected. *Pub KS-1510 page 11.*

**"Under-collection of sales tax"** The vendor is responsible for paying under collected sales tax. The vendor is 100% responsible for collecting and remitting the correct amount of sales tax to the correct jurisdiction. The vendor may be held personally liable for any unpaid tax balance regardless of business structure. *Pub KS-1510 page 27.*

**Kansas has over 900 taxing jurisdictions.** It is imperative the vendor identify the correct jurisdiction code and tax percentage assigned to the jurisdiction in which they are selling and collect and remit accordingly. *Pub KS-1510 pages 3, 14 & 22. Sales tax address tax rate locator - <https://www.ksrevenue.org/atrl.html>.*

**"Sales Tax Registration Certificate"** must be posted in public view wherever and whenever sales are made. *Pub KS-1510 page 11.*

**"Pub KS-1510"** – Kansas Department of Revenue Sales Tax and Compensating Use Tax Guide. [www.ksrevenue.org](http://www.ksrevenue.org).

KANSAS DEPARTMENT OF REVENUE  
**SPECIAL EVENT COORDINATOR'S SALES TAX PACKET REQUEST**

**For an event that begins more than 14 days from today**

Thank you for requesting the sales tax packets for your event.

If your event is scheduled less than 14 days from now or you have questions about sales tax, please contact a Kansas Department of Revenue (KDOR) Special Event Agent at one of the numbers listed below.

Special Event regional map <http://www.ksrevenue.org/pdf/specialEventsMap.pdf>

Kansas City Region – 785-207-1572

Wichita Region – 785-207-4972

Wichita Region II – 316-337-6152

**Please provide each vendor with one of the sales tax packets received as a result of this request.**

Event Name: \_\_\_\_\_

Event Date(s): \_\_\_\_\_ Number of vendors: \_\_\_\_\_

Event Street Address: \_\_\_\_\_

Event Venue: \_\_\_\_\_

Event City/County: \_\_\_\_\_ Event within city limits: Yes / No

Name of Event Coordinator: \_\_\_\_\_

Mailing Address for packets: Street: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Phone Number: #1 \_\_\_\_\_ #2 \_\_\_\_\_

Event Coordinator Email: \_\_\_\_\_

- By requesting sales tax packets, you agree to remit a list of your event vendors to the KDOR within two weeks after the event. The list should include name, business name, address, phone numbers and email address for each vendor.
- Email vendors list or request for packets to [kdor\\_special.events@ks.gov](mailto:kdor_special.events@ks.gov), fax to 866-743-4812 or mail to the appropriate KDOR office by clicking on the special events map found at: <http://www.ksrevenue.org/pdf/specialEventsMap.pdf>

RETAILERS' SALES TAX REGISTRATION EVENT CERTIFICATE

**NOT VALID FOR TAX EXEMPT PURCHASE**



Butler County Special Event 2020

Event Certificate

State of Kansas

Registration Certificate valid for events only  
Tax Account Number: See Events Sales Tax Return  
File return within 30 days of event

ST-51 (Rev. 6-13)

----- REMOVE AND DISPLAY CERTIFICATE ABOVE -----

**INSTRUCTIONS**

This packet is intended for vendors who sell four or fewer times in Kansas each year. If you have received this packet and have a Kansas sales tax number\*, please write your Kansas sales tax number on the voucher and return it in the envelope provided. If you do not have a Kansas sales tax number, please follow the directions below. Most vendors in Kansas are required to collect and remit sales tax, including not for profit groups.

- This return and tax account number is specific to the event that appears in the Business Name and Address box.
- You must file a return even if there were no taxable sales.
- The name and location of the event appears in the business Name and Address box.
- To use this tax account you must remit your sales tax immediately after the event.
- Write the Tax Account Number on your check or money order. Make a copy of the return for your records.

- Visit our website at [www.ksrevenue.org](http://www.ksrevenue.org) for more information about special events, tax bracket cards and forms.

**COMPLETING THE KANSAS RETAILERS' EVENT SALES TAX RETURN**

- Line 1** - Enter the total gross receipts or sales for the event. Do not include the sales tax in this figure.
- Line 2** - Enter the cost of tangible personal property consumed or used by you that was purchased without tax. For example, items removed from inventory and used by you.
- Line 3** - Enter the total allowable deductions (if any). Find allowable deductions at <http://www.ksrevenue.org/pdf/st16.pdf>
- Line 4** - Add lines 1 and 2, and subtract line 3. Enter the result on line 4.
- Line 5** - Multiply line 4 by the appropriate tax rate percentage shown and enter the result on line 5.
- Line 6** - Enter the total due in the sales tax and remit immediately after the event.

----- Detach and send with payment -----

**ST-16SE**

(Rev. 5-17)

**Kansas Sales Tax Special Events Return**

FOR OFFICE USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Tax Account Number <b>SENK09459021F01</b>		Enter your Kansas Sales Tax Number* if not using the event number	
Beginning Date <b>1/1/2020</b>	Ending Date <b>12/31/2020</b>	Due Date <b>1/30/2021</b>	Jurisdiction Code <b>BUTCO</b>
Business Name and Address <b>Special Events Butler County Special Event 2020 Butler County Douglass</b>			
I certify this return is correct.			
Sign here		Daytime Phone Number	

1. Gross Sales/ Receipts	
2. Tangible Personal Property Consumed	
3. Deductions	
4. Add lines 1 & 2 minus line 3	
5. Multiple line 4 by tax rate shown	
6. Total Due	

Tax Rate  
**6.500 %**

Payment Amount \$

Contact us at 785-207-4972 or email [KDOR\\_special.events@ks.gov](mailto:KDOR_special.events@ks.gov) for assistance.

Make your check or money order payable to Retailers' Sales Tax and remit in the envelope provided or send to KDOR, Attn: Special Events, 1883 W 21st St N, Wichita KS 67203-2104.