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**Arkansas Extension Homemakers**

**Special Event Procedures**

When an EH (Extension Homemakers) group conducts a special event that includes outside vendors the Arkansas Department of Finance and Administration (DF&A) requires the organizer (EH) of the special event to register the event with DF&A. The EH state contact is Bill Hoskins, Independence County Council President. Phone 870-698-1137, whoskins@cei.net. Bill will register the event with DF&A and will serve as the contact person/liaison between EH and DF&A**. COUNTY PERSONNEL AND VOLUNTEERS ARE NOT AUTHORIZED TO CONTACT DF&A DIRECTLY**.

Upon registration of the event, DF&A will mail an event packet along with instructions to your EH county contact. The packet will include the Special Event Sales Daily Tax Report Schedule and a postage paid return envelope to DF&A. The EH County Contact or his/her designated representative will be responsible for providing each vendor with a Daily Tax Report Schedule and an envelope for the form and sales tax payment for each day of the event.

**What is a Special Event**: A Special Event is defined as “*an entertainment, amusement, recreational, or marketing event which occurs at a single location on an irregular basis and where tangible personal property is sold. Special events include, but are not limited to, music shows and events; auto shows; boat shows; gun shows, knife shows; home shows; craft shows; flea markets; carnivals; circuses; bazaars; fairs; and art or other merchandise displays or exhibits*.”

In order for an EH event to qualify as a Special Event, EH must (1) organize the event and (2) have outside vendors selling tangible personal property as part of the event. If EH is co-sponsoring the event, EH should let the other sponsor head the event and take responsibility for collecting and reporting to DF&A.

If EH is the single vendor at the event, the event does not meet the state’s criteria for a special event and the provisions do not apply.

For events meeting the Special Event criteria, the following are the EH compliance procedures.

**Special Event Procedures**

1. The EH County Contact should complete the EHC Special Event Application Information form (FCS 822). This form can be found on the EHC website under Miscellaneous Forms. Email this form at least 15 business days prior to the event to Bill Hoskins, whoskins@cei.net.
2. Mr. Hoskins will contact DF&A staff to complete the DF&A Special Event registration packet. **COUNTY PERSONNEL AND VOLUNTERS ARE NOT AUTHORIZED TO CONTACT DF&A DIRECTLY**.
3. DF&A will mail the Special Event packet to the EH County Contact.
4. The EH County Contact or his/her designated representative is responsible for distributing the daily vendor reporting forms (provided by DF&A) and envelopes (provided by DF&A) to each vendor. The EH County Contact or his/her designated representative should have the vendor sign the Special Events Vendor Log (FCS 823) to acknowledge receipt of the required DF&A reporting form.
5. Each vendor should complete a Daily Tax Report Schedule form and at the end of the day place the form and sales tax payment inside the envelope. The vendor should seal the envelope and submit the sealed envelope to the EH County Contact or his/her designated representative.
6. The EH County Contact or his/her designated representative is responsible for collecting the daily reporting form/sealed envelope from each vendor at the end of each day. Upon collection of the sealed envelope, the EH County Contact or his/her designated representative should have the vendor initial the Special Events Vendor Log (*the vendor should have signed the log earlier in the day upon receipt of the form*) to indicate submission of the required form. If a vendor fails to submit the daily reporting form, the EH County Contact or his/her designated representative should note the vendor’s refusal on the Special Event Vendor Log.
7. The EH County Contact or his/her designated representative should place all the sealed vendor envelopes and a copy of the Special Event Vendor Log inside the postage paid envelope and mail to DF&A as soon as possible. The EH County Contact should keep the original of the Special Event Vendor Log for his/her county files.
8. **It is not the responsibility of the EH County Contact or his/her designated representative to force the vendors to complete the Daily Tax Report or to submit sales taxes. The EH County Contact or his/her designated representative are not responsible for counting the money submitted or calculating the appropriate sales taxes to be remitted.**