County of San Diego

5500 Overland Avenue, Suite 170 San Diego, CA 92123
EVENT PERMIT FOR UNINCORPORATED COUNTY
DEHQ Telephone: (858) 694-3614

SUPPLEMENTAL FORM - MERCHANDISE VENDORS

FORM B - STATE BOARD OF EQUALIZATION NOTICE TO OPERATORS

ALL PERSONS SELLING TANGIBLE PERSONAL PROPERTY OF A KIND ORDINARILY SUBJECT TO TAX ARE REQUIRED TO HOLD A VALID SELLER'S PERMIT AND PAY TO THE STATE BOARD OF EQUALIZATION SALES TAX ON ALL SALES OF NEW OR USED MERCHANDISE SOLD ON THESE PREMISES. FAILURE TO COMPLY WITH THIS REQUIREMENT IS A VIOLATION OF STATE LAW AND PUNISHABLE BY FINE AND/OR IMPRISONMENT.

Section 6073 of the California Sales and Use Tax Law provides that the Board may require the operator of a collector's show, fair, flea market or swap meet to require every seller to hold a valid California Seller's Permit. The law further provides that any operator who fails to do so is subject to a fine not exceeding $1,000 for each offence.

Certain types of merchandise, such as fresh produce, dairy products and other food products sold for consumption off the premises are exempt from sales tax, and sellers are not required to hold a seller's permit. IF you have any questions about whether a permit is required, call your local Board office.

Occasional sellers are not required to hold a seller's permit. Generally, an "occasional seller" is a person who makes less than three sales for substantial amounts in a twelve-month period. "Occasional seller" includes persons who have cleared out their garages of used items accumulated for their own use and sell only those items less than three times a year. However, people who sell regularly should be instructed to obtain a permit, and their names and addresses should be supplied to the local Board office. SELLERS WHO DO NOT HAVE PERMITS SHOULD BE REFUSED RENTAL SPACE FOR THE SALE OF TAXABLE MERCHANDISE UNTIL THEY OBTAIN A PERMIT.

If you have reason to doubt the validity of a seller's permit number, you should call your local Board office and request that the number be verified.

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SUPPLEMENTAL FORM - MERCHANDISE VENDORS (NON-FOOD related merchandise)

All food related merchandise shall be included in Form A

EVENT NAME				
EVENT DATE				
Participating Vendor/Crafter Business Name /Booth's Name	Owner's Name/ Person in Charge	Phone Number	E-mail	Merchandise (type/description/service)

Revision 09/28/2026

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Revision 09/28/2028

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SUPPLEMENTAL FORM – HIRED SECURITY AND FIREWORKS/PYROTECHNICS

FORM B – SECURITY PROCEDURES - Fill out this section if you are hiring licensed security officers.

☐ Signed Security Contract attached

Security Organization Name _____

PPO # _____

Contact Name _____

Main Phone Number _____

Fax Number _____

Address _____City _____State_____ Zip_____

FORM B – FIREWORKS/PYROTECHNICS

☐ Copy of Public Display Permit attached ☐ Public Display Permit Application submitted

Company Name _____

Sheriff's License # _____

Contact Name _____

Main Phone Number _____

Fax Number _____

Address _____City _____State_____ Zip_____