

**IMPORTANT LOCAL SALES AND USE TAX REPORTING INFORMATION
AMUSEMENT SERVICES AND RELATED VENDORS
TEXAS RENAISSANCE FESTIVAL**

The City of Todd Mission would like to thank you for your participation in the Texas Renaissance Festival (TRF). TRF is a major event for our community and a significant contributor to the City's tax base. The revenues received from TRF allow the City to continue providing necessary services and support for the future festivals. As a vendor at TRF the Texas Comptroller requires you collect and report state and local sales and use tax. Whether you are a long time TRF participant or a first time attendee, we ask that you review the information below as it is designed to educate and assist you in properly filing your sales tax returns to the Texas Comptroller so that our City will receive its portion of the local sales tax generated by your sales at TRF.

For Texas sales tax purposes, vendors who sell taxable items are independently responsible for collecting and reporting sales and use tax based on the location of the event. Examples of taxable items that may be found at TRF include (but are not limited to): amusement ride tickets, food, drinks, concessions, souvenirs, and apparel.

The State of Texas requires all sellers making sales in the State, even temporarily, to collect and report state and local sales and use tax.

Texas Renaissance Festival occurs within the local sales and use tax boundaries of the City of Todd Mission. When collecting and reporting sales and use tax for taxable items associated with Texas Renaissance Festival, please use the jurisdiction names and local codes listed below.

Jurisdiction Name:	City of Todd Mission
Local Code:	2093026
Sales and Use Tax Rate:	.015000

All Texas Renaissance Festival vendors should have a Texas sales and use tax permit. If you do not have a sales tax permit, you can apply online by completing the Texas Online Tax Application (<https://comptroller.texas.gov/taxes/permit>) or complete the Texas Application for Sales and Use Tax Permit (Form AP-201) and mail it to the Comptroller's office at the address listed on the form.

In addition to having an active Texas sales and use tax permit, it is recommended (though not required) that vendors from surrounding areas participating in Texas Renaissance Festival establish an outlet on their sales and use tax permit to reflect Texas Renaissance Festival's event location.

To Add a New Business Location, you can complete the online form at:
<https://comptroller.texas.gov/web-forms/manage-account/add-location/>

You will need the following information:

- Business Name
- Phone Number
- Taxpayer Name
- Email Address
- Taxpayer Number
- New Location Address: Please use this address for TEXAS RENAISSANCE FESTIVAL
21778 FM 1774, Todd Mission, TX 77363

For further information regarding the collection and reporting of local sales and use tax please refer to the following information from the Texas State Comptroller (<https://comptroller.texas.gov>):

- State and Local Sales and Use Tax Rule 3.298
- Local Sales and Use Tax Publication #94-105
- Local Sales and Use Tax Publication #96-211

Specific questions regarding compliance with Texas State sales tax law may be directed to Andrew Do, the main contact for our area's Texas State Comptroller's office. Mr. Do can be reached at:

(713) 426-8200 ext. 42617
Andrew.Do@cpa.texas.gov