



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Event Requirements

Letter ID: L0023082343
Date Issued: September 16, 2022

17TH ANNUAL LITTLE RIVER SHRIMP FESTIVAL
4468 MINEOLA AVE
LITTLE RIVER SC 29566-8740

Event: 17th Annual Little River Shrimp Festival 10/8/22-10/9/22

Businesses that conduct event sales more than once in a 24-month period must have a valid South Carolina Retail License, collect Sales Tax, and pay the collected tax to the SCDOR. If you make sales without a valid license, you can be fined up to \$500 for each sale.

If you are a nonprofit or charitable organization, you may be exempt from these requirements.

What you need to do:

- Complete a Special Event Affidavit and file a Special Event Return if you:
 - have not made sales in the 12 months prior to the event and
 - do not plan to make sales in the 12 months following the event.
- Register for a South Carolina Retail License if you have made or plan to make sales more than once in a 24-month period:
 - To register for a South Carolina Retail License, complete the Business Tax Application and pay the license fee at dor.sc.gov/register.
- If you already have a valid South Carolina Retail License, email your DBA name, your Sales Retail License number, and the letter ID found at the top of this letter to the email address below.

Visit dor.sc.gov/event-guide for more information on filing requirements for special events and festivals.

Questions? We're here to help. Contact this office:

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