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Fireworks Stands and Other Temporary Sellers Brighten California’s Finances

Sacramento – Fireworks booths and craft fairs often support local businesses and worthy nonprofits, but they can also fund essential California public services by complying with the sales and use tax laws.

The California State Board of Equalization (BOE) reminds merchants selling fireworks and other taxable goods on a short-term basis to register for a temporary seller’s permit and report sales and use tax. In Fiscal Year 2012-13, more than 14,000 temporary sellers helped support law enforcement, firefighters, education, healthcare and other community services.

Businesses selling taxable items for less than 90 days, at a single location, are required to hold a temporary seller’s permit. A separate permit is required for each location.

Registering for a temporary seller’s permit is easy and free, and can be done through the BOE’s [online registration system](#). Businesses that already have a seller’s permit but are planning to sell fireworks may need to add a sub-location using the online registration system.

These types of sellers are examples of businesses often required to hold a temporary seller’s permit:

- Fireworks or Christmas tree vendors.
- Someone who sells at a swap meet, flea market, or other special event.
- Businesses or hobbyists who sell crafts, whether they are handmade or purchased for resale.
- Homeowners or renters who hold more than two garage sales in a one-year period.

For more details, see BOE’s [Temporary Sellers webpage](#). Anyone who needs registration assistance should call the BOE’s customer service center at 1-800-400-7115.

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The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects \$56 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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