



ATTENDING OR PROMOTING A ONE-TIME EVENT, TRADESHOW, OR CONVENTION

If you are a **VENDOR** attending a one-time event, tradeshow, or convention in Nevada, please contact your event promoter to obtain your “**one-time permit**” to sell in Nevada. You will be required to remit whatever sales tax collected back to the promoter at the end of the event. All checks should be made payable to the Nevada Department of Taxation.

PROMOTERS/ORGANIZERS of one-time events, tradeshows, and conventions should contact the appropriate [Department of Taxation](#) office at least two weeks prior to the scheduled event to obtain a [promoter instructions](#), [related tax statutes](#), [courtesy rate cards](#) and the necessary number of “**one-time permits**”. ([NAC 372.180](#))

Please note that [liquor](#), [cigarettes](#), and [other tobacco products](#) are subject to special laws and regulations in addition to sales and use tax. Please contact the [Carson City office](#) if there will be liquor, cigarettes or other tobacco products sold or given away at the tradeshow or convention.

Items of tangible personal property are sometimes given away at one-time events, tradeshows, and conventions. Most attendees know that *sales tax* is due on the *sale* of tangible personal property. However, some vendors may not be aware that *use tax* is due on tangible personal property that is given without charge *and* has significant value ([NRS 372.7275](#)). Tangible personal property, as defined in statute by [NRS 372.085](#), means personal property which may be seen, weighed, measured, felt or touched, or which is in any other manner perceptible to the senses.