



REGISTRATION AND SALES TAX FOR TRANSIENT VENDORS

The purpose of this publication is to provide general tax information regarding the registration and state and municipal sales and use tax responsibilities of transient vendors. This publication provides general information. It is not a substitute for tax laws or regulations.

WHAT IS A "TRANSIENT VENDOR?"

- A transient vendor is any person (individual, partnership or corporation) who does not maintain a residence or place of business in West Virginia but does bring property into the state to sell to consumers. This includes people from out-of-state who sell products:
 - Out of vehicles;
 - Along the roadside; or
 - At flea markets, fairs or carnivals.
- Transient vendors are not:
 - Commercial agents who only make sales for resale;
 - Persons who only make sales by catalog or brochure;
 - Persons who only sell agricultural and farming products; or
 - Persons who exclusively make and sell handmade crafts.

REGISTRATION REQUIREMENTS

- To register as a transient vendor, you must obtain a business registration certificate, a transient vendor license and post \$500 bond with the State Tax Commissioner. All three must be completed to meet the registration requirements.
 - **Business Registration Certificate** – A transient vendor must obtain a business registration certificate from the State Tax Department prior to engaging in any business activity in the State by completing the "Application for Registration Certificate" ([Form WV/BUS APP](#)) and remit the registration fee.
 - **Transient Vendor License** – To obtain a transient vendor license, complete the "Application for Transient Vendor License" ([Form WV/BRT-803](#)). The license application requires the transient vendor to list the locations and all sales held in the State.
 - **Transient Vendor Bond** – To satisfy the transient vendor bond requirement, complete the "Transient Vendor Bond" ([Form WV/TVB-805](#)) and submit \$500 security bond. Security in the amount of \$500 can be:
 - A surety bond;
 - Cash;
 - Certified check; or
 - Irrevocable letter of credit.

FAILURE TO REGISTER

- The Tax Commissioner has the right to seize and sell the property and vehicle of the transient vendor if registration requirements are not met.

GENERAL INFORMATION

- The purpose of these special requirements is to ensure transient vendors are in compliance with State laws and collecting and remitting state and municipal sales tax. Transient vendors who fail to register and collect and remit sales tax have an unfair advantage over local merchants.
- For a list of municipalities, effective dates and rates, visit our website at:
<https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx>
- Transient Vendors must carry the transient vendor license at all times and must publicly display it when making sales.

- For additional information regarding sales tax, see Publications [TSD-100](#) and [TSD-345](#).
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**ASSISTANCE AND
ADDITIONAL
INFORMATION**

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>
