

SALES TAX

Exempt Items: Raw farm products, including raw, unprocessed fruits and vegetables, eggs and honey, are exempt from sales tax when grown by the vendor and sold directly by the vendor to the consumer at a farmers' market. A vendor of non-tax exempt items is not required to collect sales tax and does not need a Sales and Use Tax Permit.

Non-Exempt Items: Items which are not raw farm products, including cottage foods, hand-crafted goods, soaps, etc., are NOT tax exempt. Vendors of non-tax exempt items are responsible for obtaining their own Sales and Use Tax Permits.

To obtain a Sales and Use Tax Permit:

Submit a paper application (Combined Business Registration form AR-1R) which can be found on the Arkansas Department of Finance and Administration website at

<http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Pages/Forms.aspx>

OR

Apply online through the Arkansas Taxpayer Access Point at <https://atap.arkansas.gov/> .

Contact a Arkansas Department of Finance and Administration service representative at (501) 682-1895 for more information.

