

297A.87 FLEA MARKETS, SHOWS, AND OTHER SELLING EVENTS.

Subdivision 1. **Events affected.** (a) This section applies to a flea market, craft show, antique show, coin show, stamp show, comic book show, convention exhibit area, or similar selling event.

(b) To be subject to this section, the operator of an event described in paragraph (a) must rent or lease space on the sale premises to the seller, charge the seller a registration or participation fee, or receive a percentage of sales or other consideration from a seller as a condition to participation by a seller in the event.

Subd. 2. **Seller's permit or alternate statement.** (a) The operator of an event under subdivision 1 shall obtain one of the following from a person who wishes to do business as a seller at the event:

(1) evidence that the person holds a valid seller's permit under section 297A.84;

(2) a written statement that the person is not offering for sale any item that is taxable under this chapter; or

(3) a written statement that this is the only selling event that the person will be participating in for that calendar year, that the person will be participating for three or fewer days, and that the person will make less than \$500 in total sales in the calendar year. The written statement shall include the person's name, address, and telephone number.

(b) The operator shall require the evidence or statement as a prerequisite to participating in the event as a seller.

Subd. 3. **Occasional sale provisions applicable under limited circumstances.** The isolated and occasional sale provision under section 297A.67, subdivision 23, applies, provided that the seller only participates for three or fewer days in one event per calendar year, makes \$500 or less in sales in the calendar year, and provides the written statement required in subdivision 2, paragraph (a), clause (3). The isolated and occasional sales provision under section 297A.68, subdivision 25, does not apply to a seller at an event under this section.

History: 2000 c 418 art 1 s 31; 2005 c 151 art 7 s 20,21