



ROBERT S. WERTZ, JR.
COMMISSIONER

COMMONWEALTH OF VIRGINIA

COUNTY OF LOUDOUN
OFFICE OF THE COMMISSIONER OF THE REVENUE

P.O. Box 8000
Leesburg, VA 20177-9804
(703) 777-0260
Fax (703) 777-0263
www.loudoun.gov/cor



Susan A. Breen
CHIEF DEPUTY

Tax Information for Special Event Organizers and Vendors

Requirements

There are several requirements a special events organizer or vendor may be required to meet when hosting an event in Loudoun County. According to the Codified Ordinances of the County of Loudoun, Virginia 840.035, a special events organizer shall:

- (a) File with the Commissioner of the Revenue at least fourteen (14) days prior to the proposed start of each Special Event a list of all Special Event Itinerant Vendors to whom a space, booth or other area has been leased or assigned for the purpose of operating a temporary business or sales activity during the Special Event.
- (b) Advise each Special Event Itinerant Vendor of their responsibility for collecting Virginia sales and use taxes on all transactions, and that sales tax forms may be obtained from the Commissioner of the Revenue's Office.
(Ord. 04-13. Passed 10-12-04.)

Special Event Vendors may be required to register for a Loudoun County Business License if the event is not held in one of Loudoun's seven incorporated towns. More information about Loudoun's local taxes can be found on the Commissioner's website at www.loudoun.gov/cor. If necessary the tax declaration is found on our website at <https://www.loudoun.gov/DocumentCenter/View/28/2019-Business-Tax-Declaration-PDF-File>

Registration and Remittal for Virginia Retail Sales and Use Tax

If you participate in three (3) or fewer events per year, you may use VA Form [ST-50](#) as a Certificate of Registration and as the remittal form for collected retail sales tax. You can obtain a ST-50 by using the link above, by contacting the Virginia Department of Taxation, or by contacting our office at (703) 777-0260.

If you participate in more than three (3) events per year or have year round presence in Virginia, you are considered permanent registrants and should first [Register Online](#) or submit a registration VA Form [R-1](#) to the Virginia Department of Taxation. Permanent registrants must remit retail sales tax by using the appropriate VA Form [ST-9](#).

*Sales conducted at your event should be attributed to Loudoun by using **Locality Code 51107** or by selecting 'Loudoun – 51107' for the 'Locality Name' field on the online form.*

Contact Information

All questions regarding registration and remittance of the retail sales tax should be directed to the Virginia Department of Taxation at (804) 367-8037 or online at www.tax.virginia.gov.

Questions regarding BPOL, local taxes, and special events should be directed to the Compliance Division of the Office of the Commissioner of the Revenue at (703) 777-0400 or via email at compliance@loudoun.gov.

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ROSTER OF SPECIAL EVENT VENDORS



Event Organizer

Contact Name and Phone #

Event Address/Location

Commissioner of the Revenue
County of Loudoun
Compliance Division
PO BOX 8000
LEESBURG, VA 20177-9804
(703) 777-0400
compliance@loudoun.gov

Vendor	Telephone #	Address	Type of Vendor i.e: Food, Retail, etc.	Is Vendor for Supplies <i>Only</i> (No Labor and/or Sales)? Yes or No
Owner/Contact	Office Use			
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				
<input type="checkbox"/>				

Vendor	Telephone #	Address	Type of Vendor i.e: Food, Retail, etc.	Is Vendor for Supplies <i>Only</i> (No Labor and/or Sales)? Yes or No
Owner/Contact	Office Use			

Please return this form to the Office of the Commissioner of the Revenue via mail, email, or fax no later than two weeks before your event date.