

STATE OF ARKANSAS  
DEPARTMENT OF FINANCE AND ADMINISTRATION  
SALES AND USE TAX SECTION

ET-972

**SPECIAL EVENT EXEMPTION FORM FOR PERSON NOT  
OPERATING AN ESTABLISHED BUSINESS**

Ark. Code Ann. §§ 26-52-518 and 26-52-401(17)

Under Act 972 of 2021, a person selling specific digital products, digital codes, or tangible personal property at a Special Event is not required to collect sales tax on his or her sales at the Special Event if the person:

- Is not registered to collect and remit sales tax in Arkansas or another state or is not the authorized representative of the holder of an Arkansas Sales/Use Tax Permit or similar permit from another state; and
- Is not operating an "established business", which is any business operated or conducted by any person in a continuous manner for any length of time from an established place or in an established manner.

**Seller's Certification of Exemption** - Under the penalty of perjury, I hereby certify that:

- I neither hold nor am I the authorized representative of the holder of an Arkansas Sales/Use Tax Permit or hold a similar permit issued by another state;
- I am an individual selling specified digital products, a digital code, and/or tangible personal property at the Special Event;
- My sales at the Special Event are isolated sales made at this Special Event only and not made by an established business; and
- The gross proceeds from my sales will not be directed to or used by an established business.

Description of the merchandise to be sold: (Please give a specific identification of items to be sold at the Special Event. If needed, an additional statement may be attached hereto.)

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Seller's Registered Name with the Event	Seller's Printed Name
Seller's Address	Seller's Signature
City, State, Zip	Event/Sales Dates

**Notice to Sellers and Special Event Coordinators:** The seller must provide a completed copy of this form to the Special Event Coordinator and maintain a copy with the seller's records. A seller/Special Event Coordinator that follows all applicable exemption requirements is relieved from collection of sales tax upon the seller's transactions at the Special Event. However, if the seller or Special Event Coordinator fraudulently fails to collect the sales tax, solicits a seller to participate in an unlawful claim of an exemption, or accepts an entity- based exemption for which an exemption is not available in the State of Arkansas, the seller/Special Event Coordinator will be responsible for the sales tax due on the seller's transactions at the Special Event.