



# Texas Tax Information

**The NRA politely reminds all booth vendors to review and follow any applicable Texas law regarding sales and use taxes.**

Trade shows, arts and crafts shows, antique markets, gun shows and other types of markets, shows, fairs and festivals (including flea markets and swap meets) are considered temporary places of business for Texas tax purposes. Depending on the structure of the business, you may have responsibility for both sales and use tax and franchise tax. Please feel free to explore the [Texas Comptroller website](#) for more information regarding sales tax.

For more information regarding the Texas Temporary Event Tax, please click here:  
**<https://comptroller.texas.gov/taxes/publications/96-211.pdf>**

To apply for a sales tax permit, please click here:  
**<https://comptroller.texas.gov/taxes/permit>**

**If you have any questions regarding Texas state taxes,  
please contact the comptroller's office directly.**

**Sales Tax Office: 800-252-5555**