NORTHWEST SPORTSHOW

EXHIBITOR KIT

Thursday, March 18 – Sunday, March 21, 2027

Minneapolis Convention Center

The time you take now to review this information will save you time and money when setting up your display at the show.

Hello Show Exhibitors:

We would like to take this opportunity to thank you for participating in the Northwest Sportshow.

As the exhibit contact you will receive all the information that we send out. Should another individual assume your responsibilities, be sure that we are promptly informed so we can keep our records current.

The Exhibitor Manual has been compiled to help exhibitors and their staff with complete details about all phases of the exhibition process at the show.

We strongly urge that you give this manual to anyone having responsibility for your participation in the show.

If you have questions or concerns, please contact show staff at the numbers below.

Sincerely,

Bruce Evans
Show Manager
612.209.4593
brucee@MPEshows.com

Dan DeJaeger
Show Manager
651.373.6884
dand@MPEshows.com

Tasha Textor
Sr. Exhibit Sales Consultant
515.244.1459
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Autumn Pennington
Operations Manager
612.225.2334
autumnp@mpeshows.com

DIRECTORY OF CONTRACTORS

Show Facility
Minneapolis Convention Center
1301 2nd Ave. S
Minneapolis, MN 55403
Main Phone: 612-335-6000
Fax: 612-335-6757

Official Show Decorator
Demers Event and Expo Services
Scott Ling
Phone: 860-882-0003
Email: Scott@demers-av.com
Fax: 860-761-0070

Electricity, Water and Cleaning
Minneapolis Convention Center-
Exhibitor Services
1301 2nd Ave. S
Phone: 612-335-6550
Fax: 612-335-6600

Internet Services
Smart City Networks
5795 W. Badura Ave. Suite 110
Las Vegas, NV 89118
Phone: 888-446-6911
Fax: 702-943-6001
orders.smartcitynetworks.com/ordering.aspx

SHOW DETAILS

- Show Dates & Hours

Thursday, March 18:	12:00 pm – 8:00 pm
Friday, March 19:	12:00 pm – 8:00 pm
Saturday, March 20:	10:00 am – 7:00 pm
Sunday, March 21:	10:00 am – 5:00 pm

*Exhibitors are allowed to enter two hours before the show opens to the public.

- Show Office: The Show Office is located in Lobby D (look for signs). The Show Office phone number is 612.330.3001. (This phone number will only be active during move-in, show hours, and move-out.)

MOVE IN, MOVE OUT

Move In:
- All Exhibitors MUST move in through the Convention Center's rear marshalling yard during approved times from East 16th Street.
- Exhibitors must have received an exception approval from Show Management to move in during a different day/time than assigned.
- **Children under 16 are not permitted on the show floor during move in or move out.**
- Vehicles are allowed on the show floor during move-in until Wednesday, March 17 at 12pm. Beginning Wednesday, March 17 at 12pm, there will be no driving on the show floor.
- **Vehicles must be removed as soon as they are unloaded. When dropping off supplies at booths, vehicles must be turned off to minimize gas fumes.**
- **NEW in 2027: All vehicles entering marshalling yard during move in will receive metered ticket and be allowed in marshalling yard and/or on the show floor for 90 minutes. This is increased time from previous years. Vehicles must exit before the 90-minute time limit or will be charged $50. This will be strictly enforced by the Minneapolis Convention Center.**

Move In Schedule: (CLICK HERE FOR MAP)
Tuesday, March 16
Orange Zone on map – 11:00am – 3:00pm
Purple Zone on map – 3:00pm – 8 :00pm

Wednesday, March 17
Green Zone on map – 8:00am – 12:00pm
White Zone on map – 12:00pm – 8:00pm (no vehicles on floor after 12pm Wednesday)

Thursday, March 18
All exhibitors may continue move in 8:00am – 11:00 am only. No vehicles access on floor. No roll up door access.

Move Out Schedule: (CLICK HERE FOR MAP)
All booths MUST remain up and fully staffed until show close on Sunday, March 21 at 5:00 p.m.
Sunday, March 21:
Green Zone on map - 5:01 p.m. -7pm.
Open Move out – 7:00pm – 11:00pm

Monday, March 22: 7am-12pm - Open Move Out
*All Exhibitors must be moved out by 12pm on Monday, March 22.

In an effort to improve the speed of move out, the rear marshalling yard/loading dock area will be blocked off on Sunday, March 21st. All vehicles parking in the loading dock MUST have their vehicles removed by the end of the show on Saturday, March 20th. Any vehicles left in the loading dock will be subject to towing.

Select exhibitors will be given a parking pass by show staff on Saturday, March 20th to park in the marshalling yard on Sunday, March 21st. These exhibitors will be verified by Show Mgmt. **One parking spot is allowed per exhibitor and is first-come, first-serve basis.**

Because multiple exhibitors are trying to move-out at one time, exhibitors ARE NOT guaranteed to be able to drive onto the show floor during initial move-out. We make every effort to make this possible, but it cannot be guaranteed. Please plan accordingly and bring carts or dollies for move-out.

*Exhibits not removed by 12pm on Monday, March 22nd are subject to removal and a cleaning fee. Marketplace Events is not responsible for any materials or displays that are left at the building.

Early move out is strictly prohibited and NO EXHIBITS can be removed during show hours.

EXHIBITOR BADGES/CREDENTIALS

- Exhibitor Credentials will be in the form of physical printed badges.
- Exhibitor Badges can be picked up in the Show Office during move in and during show hours. Exhibitor badges are required to identify you as an authorized exhibitor. Exhibitors will not be allowed access to the show floor during show days without a badge.
    - Your credential allotment is dependent on the size of your space(s). Credential allotment is cumulative. See allotments below.
        - 199 Sq. Ft. or less = 6 Badges
        - 200 – 399 Sq. Ft. = 10 Badges
        - 400 – 2000 Sq. Ft. = 15 Badges
        - 2001 – 3500 Sq. Ft. = 20 Badges
        - 3501 – 5000 Sq. Ft. = 25 Badges
        - 5001 – 7500 Sq. Ft. = 30 Badges
        - 7501 Sq. Ft. + = 40 Badges
- Will Call: Will Call is available at the Show Office in Lobby D. Will Call is set up as a courtesy and not for mass distribution of Exhibitor Badges.
- Exhibitor Entrance: Exhibitors can enter the Minneapolis Convention Center (MCC) at the public entrances by presenting their Exhibitor Badge. Persons under 16 are NOT admitted with these cards.
- Please note, if you have not filled out an ST19/OCC form, one must be filled out at this time. Exhibitor badges will not be distributed until an ST19/OCC form has been submitted. Form is included at end of this exhibitor kit.

COMPLIMENTARY TICKETS

- Each exhibitor with 100-400 square feet of space will receive 10 complimentary tickets. Exhibitors with more than 400 sq. ft. will receive 25 complimentary tickets.
- Complimentary tickets will be mailed to exhibitors within the U.S.A. approximately three weeks prior to the show. Exhibitors outside of U.S.A. can pick up tickets upon checking in at the show. Tickets will only be mailed out if your account has been settled in full.
- Please contact Autumn Pennington, Operations Mgr., to purchase additional tickets at a discounted rate: autumnp@mpeshows.com

HOTEL ACCOMODATIONS

The Minneapolis Hilton (two blocks from the Convention Center) is offering special rates (starting at $119 for single rate) for the Northwest Sportshow. Call 1.888.933.5363 for reservations or book online: HERE. Make sure to reference "Northwest Sportshow" when making reservations. Our rate is available until February 14, 2027, or until the group block sells out.

DATES AND DEADLINES

- Final Payment: Due **Thursday, February 15, 2027**. Penalties for non-payment include loss of space and monies aid in part for space.
- Operator Certificate of Compliance (OCC) ST19 form is due with your contract.
  - See forms section at the end of kit.
- Floor covering ordered from Demers Exposition Services by **TBD,** for discounted pricing. Additional discounted rates are available if ordered by TBD. Please refer to Demers Exhibitor Kit for details, pricing and timing.
  - No Demers online orders after TBD.
  - Please refer to Demers service kit for advance shipping options/pricing/details.

ADVANCE SHIPMENTS

If your exhibit will arrive between **DATE TBD**, it should be shipped to the Show Decorator, Demers. Demers will store and deliver your exhibit material to the Convention Center for a charge. All shipments must be prepaid. Demers will email exhibitors information to set up an account to view all ordering and pricing information.

UTILITIES

- Electricity, water/drainage, gas, and cleaning should be ordered no later than **15 days prior** to the first scheduled show day. To enter their ordering portal – CLICK HERE -a link is also available on our website exhibitor kit page HERE.
- Internet and Telephone Services are provided by Smart City in partnership with the MCC and should be ordered **15 days prior** to the first day of show move-in. Click HERE for a direct link to Smart City ordering (make an account), or are on our Exhibitor Kit webpage HERE

Electrical

- All electrical equipment must be U.L. approved, properly wired and tagged as to type of current, voltage, phase, cycle and horsepower. **Use of open clip sockets, latex or lamp cord wire, unapproved duplex or triplex attachment plugs, and Romex cable is prohibited.**

- All 120-volt extension cords must be a 3-wire grounded type.
- The MCC reserves the right to refuse connection to any exhibitor whose equipment is deemed unsafe by MCC electrical supervisors.
- Utility panels and mechanical equipment rooms may not be blocked.
- Only MCC staff are authorized to access electrical floor boxes and make electrical disconnections and/or connections.
- Exhibitors will be financially responsible for damages to electrical equipment.
- For booth electricity, follow directions as provided by Demers and complete your order to the MCC 14 days prior to the first show date to receive advanced rates. Make sure to note if you need 24-hour service.

Water/Drain

- Please note only one-in-three of the floor boxes include a drain. All others are electrical.
- For booth water/drain, see information provided by Demers and complete any orders to the MCC 14 days prior to the first show date to receive advanced rates.

Forklift Services

Forklift and operators are available to assist bulk exhibitors during move-in. Once at show site, please contact the Floor Manager or Teamsters desk and then we dispatch a forklift.

Assistance with flatbeds available Wednesday afternoon and Thursday morning.

PARKING

- There is NO reserved parking at the MCC. A limited number of weekly parking passes for the Marshalling Yard are available for sale by the Convention Center on their Exhibitor Services online ordering portal.
- IMPORTANT – **Parking passes will go on sale through the Convention Center's online ordering portal on TUESDAY, MARCH 2, 2027 at 10:00am.** We will post a link to this portal on our Exhibitor Kit page on the website HERE.
- Parking passes are valid during move-in and show days Thurs-Sat, AND ARE NOT VALID Sunday, March 21st.
- **IMPORTANT: Parking will NOT be available on Sunday, March 21st. All Exhibitors with parking passes MUST remove their vehicles by the end of the show on Saturday, March 20th.**
- **See the Move In section for important details regarding parking during move in**
- For additional parking options, CLICK THIS MAP of parking ramps and skyways near the MCC:

RULES, REGULATIONS AND BOOTH INFO

Our top priority is to produce a quality event. Two very important aspects to doing this are maintaining the visual integrity of the show and creating an atmosphere where all exhibitors can do business. The following Rules and Regulations help us to maintain these aspects:

Alcohol

No alcohol may be consumed on show site other than during designated times and locations as specified in this Exhibitor Service Manual and/or on posted signage by the show facility/convention center. Alcohol consumption is strictly forbidden during all move-in and move-out hours. Additionally, the use or distribution of illegal drugs is strictly forbidden. Any persons including exhibitors, service providers, employees, attendees or anyone else working at or attending the show that does not comply with this policy will be removed from the show and their credentials will be revoked.

Animals/Pets

Animals/pets are not permitted in the MCC without prior approval of Show Management and MCC management *including* move-in and move-out times. Exceptions are always made for service animals.

Booth Design & Construction

Display Props:

An exhibitor may exhibit products marketed by another manufacturer as a display prop such as an engine company using another company's boats to display engines at an in-water setting. Exhibitor will not display any product without the endorsement or approval of the manufacturer. However, exhibitor must have purchased exhibit space under its name in the same show.

No False or Misleading Statements:

Exhibitors represent and warrant that (in and around the show facility) they will not make any false or misleading statements or claims in print, orally, or in any medium about their or a competitor's products (collectively the "Truthful Advertising Representation"). For example, exhibitors will not advertise displayed products as being "EPA compliant" or "meeting EPA standards" if these products have not been certified to meet the current, applicable EPA control of emissions for propulsion marine engines and vessel standards.

Infringement:

Exhibitor represents and warrants that any products or equipment which it exhibits in the show: (i) are and will be original with exhibitor and will not incorporate any ideas, concepts, techniques, inventions, creations, works, processes, designs or methods that are owned by or licensed exclusively to any third party, and (ii) do not and will not infringe upon or violate any patents, copyrights, trade secrets, trademarks or inventions or any other intellectual marketing rights of any third party (collectively, the "Infringement Representation").

Display Guidelines:

These guidelines and regulations are intended to provide a basis for the building and construction of exhibits We encourage exhibitors to submit proposals for exciting and dynamic display ideas that may seem "outside the box" directly to Marketplace Events for approval. The Minneapolis Convention Center has specific rules that we, as tenants of the building, must adhere to. Please refer to the back of your show contract and your exhibitor kit for show specific guidelines. The show managers are aware of the rules and can therefore determine if your display suggestion meets these rules. All bulk/open area exhibitors or anyone planning a newly constructed, elaborate display must submit a to-scale drawing of their exhibit to Marketplace Events for approval. Please advise us if your exhibit has not been altered since last year; you may not need to reapply for approval.

Drawings need not be professionally done but should show a "birds-eye view" and an elevation of your exhibit area. Be sure to indicate the heights and widths of both product and display materials as well as other appropriate dimensions or placements of equipment. This drawing should be submitted no later than 60 days prior to show opening. Any variance to accommodate creativity or uniqueness of an exhibit must first be approved by Marketplace Events. Product placement, although subject to Marketplace Events review and approval, is not bound by the following configuration guidelines. Should you have any questions about these limitations or positioning of product, please do not hesitate to contact show management.

Installation:

Specific instructions regarding loading in/out (i.e., dates, times, and directions, etc.) will be sent to each exhibitor and must be strictly observed. Exhibitors will be billed for extra rigging services required because of delays caused by unprepared exhibits, including carpet installation, lack of appropriate cradling equipment, etc.; lateness; or any special/unusual handling of boats or equipment. Late exhibitors arriving after their scheduled installation time can be relocated to any location specified by Marketplace Events or, if no

alternative is available may forfeit their show participation rights. Exhibitors are required to comply with all labor practices and union agreements in effect at the show site. Any equipment, signs or display units provided by the show will not become the property of the exhibitor. No signs, walls, product, or any part of a display shall be set up so as to block off or otherwise interfere with the view of any other display. Exhibits are limited to the space provided in the contract. Product, personnel and/or display material may not extend into the aisles or adjoining space (including trailer tongues, wheels, stairs, stern drives, display/literature racks, etc.). Boats may be stacked, nested, stood erect or on end only with prior Marketplace Events approval. Cradles must arrive pre-assembled. Any boats, which, in the opinion of Marketplace Events, have unacceptable radling/boarding equipment, will not be handled. Boats may be exhibited on trailers, cradles, jacks, dollies, wood blocks or cradles with wheels; on Styrofoam blocks with advance Marketplace Events approval; but cinder blocks or any other modular blocking will not be allowed. Boats less than 26 feet must have dollies or cradles with wheels to be handled by Marketplace Events.

No damage of any nature may be done to booth structures or to any part of the exhibit hall or show grounds. Exhibitors will be held responsible for damages. No signs may be placed on columns or walls except within exhibitor's space (building regulations permitting). No nails or screws may be driven into the floor. Exhibitors are responsible for removing tape from floors, and for removing carpet, including whatever's used to secure it.

No exhibitor may bring into the show any explosives, flares, gasoline, kerosene, acetone, LPG or other flammable or combustibles. No fuel may be stored in containers, boats, RVs, or authorized vehicles. All gas tanks must have locking gas caps or be taped closed. Batteries must be disconnected from ignition systems.

Construction:

All structures must conform to local fire, safety and building codes, and are subject to inspection. Ramps, platforms, and stairs must have adequate handrails. All exhibit structures or components in excess of 12'0" must have drawings available for inspection by Marketplace Events, facility management, the installation and dismantling contractor and/or governmental authority before and during the time display is being erected, exhibited or dismantled at the show site. These drawings should include a signature or stamp of a reviewing structural engineer indicating that the structure design is properly engineered for its proposed use, and a signature is built in compliance with the details and specifications set forth on the drawings. All decorations or building materials must be flameproof, and an affidavit or certificate evidencing such flame proofing must be available for potential inspection by Fire Department representatives. Open flames of any sort are prohibited. All electrical wiring and equipment must meet appropriate municipal/governmental electrical codes. Exhibitors are required to finish and decorate any unfinished partitions, walls or backs of signs, which are visible to the public. Two-sided identification signs along the back wall of an exhibit that detract from the adjoining exhibit must be removed or covered up. Exposed exhibit back walls will be draped or finished at exhibitor's expense.

Standard Booth Exhibits:

One or more standard units (10' x 10', 10' x 9', etc.) in a straight line. Height: Exhibit fixtures and components will be permitted to a maximum height of 8'0", plus 2'0" for back wall identification signs—overall acceptable height is ten feet (building construction permitting). Sidewalls may extend 4'0" or 1/3 the depth (whichever is greater) from the back line at a height of 8'0", but then must drop to a 4'0" height. Depth: All display fixtures over 4'0" in height and placed within 10 lineal feet of an adjoining exhibit, must be confined to that area of the exhibitor's space that is within '0" of the back line (towers included).

Perimeter Wall Exhibits:

Standard booth or bulk exhibits located on the outer perimeter wall of the exhibit floor. Height: Exhibit back walls may rise continuously to a maximum height permitted by building ceiling(s), (with Marketplace Events approval) but nothing may

be attached directly to walls. Depth: All display fixtures over 4'0" in height and placed within 10 lineal feet of an adjoining exhibit, must be confined to that area of the exhibitor's space that is within 4'0" of the black line (towers included).

Peninsula:

An exhibit space open on three sides that has a neighboring exhibitor or wall on the fourth side. Height: Exhibit fixtures, components and identification signs will be permitted along the following guidelines (hall construction and space size permitting): No wall/walled structure may be positioned along space edge. Any walls must be set at least 10'0" from any aisle(s). Display fixtures placed within 10 lineal feet of an adjoining aisle must not exceed 4'0" in height. Display fixtures placed within 20 lineal feet of an adjoining aisle must not exceed 8'0" in height. Display fixtures placed more than 20 lineal feet from an adjoining aisle must not exceed 16'0" in height. In PENINSULAS, back wall structures (hard wall or drapery) will be permitted with Marketplace Events approval; but must afford 10'0" of unobstructed view on either side of the exhibit/wall. Any variance requires the mutual (written) agreement of the exhibitors sharing the common line and is subject to annual review of both parties and Marketplace Events. It is also each exhibitor's responsibility to drape or finish exposed/unfinished portions of back wall(s). NOTE: This rule may be waived by Marketplace Events in certain cases where the back wall is on the perimeter of the display area (advance approval required).

Island Exhibits:

An island exhibit is a space that is open on all four sides. Height: Exhibit fixtures, components and identification signs will be permitted along the following guidelines (hall construction and space size permitting): Display fixtures placed within 10 lineal feet of an adjoining aisle must not exceed 4'0" in height. Display fixtures placed within 20 lineal feet of an adjoining aisle must not exceed 8'0" in height. Display fixtures placed more than 20 lineal feet from an adjoining aisle must not exceed 16'0" in height.

Linear Bulk Exhibits:

One or more oversized units (20' x 20', 25' x 30', etc.) in a straight line. Height: Exhibit fixtures, components and identification signs will be permitted along the following guidelines (hall construction and space size permitting): No wall/walled structure may be positioned along space edge. Any walls must be set at least 10'0" from any aisle(s). Display fixtures placed within 10 lineal feet of an adjoining aisle must not exceed 4'0" in height. Display fixtures placed more than 10 lineal feet from an adjoining aisle must not exceed 8'0" in height (with the exception of towers). Double-sided signs are not permitted if they are abutting a neighboring exhibit, either the back wall or sidewall. If they are free standing or hung in the middle of the exhibit, they are acceptable.

Towers:

A free-standing exhibits component that is used only in bulk spaces for identification and display purposes. Towers are permitted at an overall size of 3'0" x 3'0" (column), and to a maximum height of 16 feet. They may be positioned along space edge(s); however, any additional exhibit structures or components must be set at least 10'0" from tower(s). Exhibitors must have drawings available for submission to Marketplace Events, the installation and dismantling contractor and governmental authority during the time the tower is being erected, exhibited and dismantled at the show site. Drawings must include a signature or stamp of a reviewing structural engineer indicating that the structure design is properly engineered, and a signature of an authorized official of the exhibit building company indicating that the structure is built in compliance with the details and specifications set forth on the drawing.

Closing Rooms:

Three- or four-sided exhibit component used to obtain privacy for conferences or business transactions. STANDARD BOOTH space closing rooms must be at least 10'0" from an adjoining exhibit. Closing room walls will be permitted up to a height of 8'0" with an additional 2'0" for signs/logos. Logos or other graphics may not be placed on walls, so as not to obstruct sight lines. Walls may be solid construction for a height of 4'0" only, the remaining 4'0" must be of a clear Plexiglas (a 10% tint is allowed). Dark or smoked Plexiglas walls are prohibited. BULK space closing rooms (i.e. peninsulas and islands) must conform to the display regulations for these exhibits.

Hanging Signs:

An exhibit component suspended above an exhibit (standard booths excepted) for the purpose of displaying graphics or identification. Hanging signs, banners and graphics are only allowed (building design permitting) over bulk space exhibits (i.e., islands, peninsulas or some perimeter wall exhibits). Hanging signs are prohibited in standard (linear) booth Spaces. Signs may not contain or allude to discounts or prices. Signs in a manufacturer's

display will not be permitted to refer to another manufacturer except (with Marketplace Events' approval) for component identification purposes. Helium balloons are not to be handed out to show visitors.

Height: Signs must be hung at a height determined by hall construction. This height limit will be noted in the exhibitor kit. Placement: Signs are to be positioned so as not to hang over/into neighboring exhibits or aisles.

Canopies, Umbrellas, Ceilings & Headers:

An exhibit component supported over an exhibitor's space.

Height: False ceilings, canopies, headers and umbrellas are permitted to a height that corresponds to the height regulations for the exhibit component of which they are a part; however, that area between 4'0" and 8'0" high must remain open and free of obstruction.

Depth: Canopies may extend out to the aisle line and up to the booth line on either side of an exhibitor's space providing that the support structure will not exceed 3'0" in width when placed within 10 lineal feet of an adjoining exhibit and not confined to that area of the exhibitor's space, which is at least 5'0" from the aisle line.

Static Displays:

No new-boat displays are permitted in booth areas. Boat manufacturers and dealers may only exhibit in bulk display space and are prohibited from buying booth space for "static" displays.

The following exceptions are allowable:

1) Concepts not yet in production.
2) Brokerage display boards.
3) Boat Builders who are defined as custom builders as determined by Marketplace Events.

Misc:

Materials such as table draping, cut trees, wood chips and mulch used in the construction of displays must be fire resistant. All tables must be professionally skirted, i.e., skirting that is pleated or shirred and of floor length (no paper or sheets or tablecloths). The only exception is fine, designer furniture.

**Refer to the Forms section for a booth layout.

Cleaning

MCC personnel do not clean individual booths without individual requests and payment. For booth cleaning, complete the form in the Decorator Kit and return to the MCC 14 days prior to the first show date to receive advanced rates.

1. Demonstrations/Distribution

- Displays, demonstrations or distribution of materials are not permitted outside of Exhibitor's booth(s).
- The use of microphones is NOT permitted on the show floor unless approved by Show Management.
- Small sound amplification systems for captive-audience demos may be used, but the sound must be inoffensive to neighboring exhibitors.
- Advertisements, exhibit or promotion may include prices but cannot include price comparisons with competitive products.
- No stickers, pressure adhesive, etc. can be used or given away by exhibitors
- Helium-filled balloons are NOT allowed.
- No food (including popcorn) or beverages may be distributed by exhibitors inside the MCC unless approved by Marketplace Events.

2. Display Vehicles

Exhibitors who wish to have a vehicle in their exhibit space must inform Show Management of their intent and purpose prior to **February 18, 2027.** Safety precautions are needed, and sponsorship regulations may prohibit certain types of vehicles.

Operation of gasoline or diesel-powered vehicles is permitted during move in/out periods. Gasoline/Diesel vehicles on display in exhibit areas require prior approval and may not be operated during show hours. Gasoline/Diesel operated vehicles on display must have:

- Fuel tank caps locked or taped shut
- Battery cables disconnected
- Recommended fuel level in gas tanks not to be more than ¼ full or 5 gallons, whichever is less
- Protective covering under tires on terrazzo or carpeted surfaces
- Any vehicle that drips oil or other staining solutions may not be operated within the MCC without a drip pan or dry absorption powder. Permit tee and/or exhibitors will be charged for all cleaning and/or replacement costs for stain removal.

3. Drawings and Giveaways

All drawings must have prior approval from Show Management and be held before show closing. Drawing Registration Form must be filled out (see forms section and end of exhibitor kit) by the start of the show**.** Per state regulations, exhibitors are required to turn the name of each winner in to the Show Office. Show Management reserves the right to terminate any contest by removing ballots from the booth if it does not comply with Show Management regulations.

4. Fire Regulations

Material used in exhibits must be fire resistant and are subject to inspection by the Minneapolis Fire Department. If you have any questions on this, call the Minneapolis Fire Prevention Bureau (612) 673-2546.

Precautions must be taken to prevent the general public from coming in contact with anything that may cause burns or injury. Any product hot to the touch must be placed at the back of your booth, away from the aisle. For those with bulk 20'x20' peninsulas, islands or larger, these products must be positioned in the middle/center area of your space, again, as far away from the aisle(s) as possible. Warning signs must be placed prominently on all such surfaces, horizontal and perpendicular.

MCC Regulations:

Written authorization by MCC management and the M.F.D. Fire Prevention Bureau shall be required for the following:

- Operation of any electrical, mechanical or chemical devices which may be deemed hazardous by the M.F.D. Fire Prevention Bureau.
- Operation of any heater, barbecue, heat producing or open flame devices, candles, lanterns, torches, welding equipment, smoke emitting devices or materials, etc.
- Use or storage of flammable liquids, compressed gases, or dangerous chemicals.
- Use of any fireworks/pyrotechnics.

Open Flame Permits:

- A "Special Event Permit" for an open flame may be obtained from the M.F.D. Fire Prevention Bureau.
- Application forms are available HERE: https://www2.minneapolismn.gov/business-services/licenses-permits-inspections/fire-permits/fire-operational/fire-special-event/

    - There is a charge for each permit.
    - The exhibitor booth number and a copy of the entire floor map must be included when submitting the permit.
- Permit must be submitted no later than TWO weeks prior to event move-in day.
- Exhibitors will need to provide the following with their permit application:
    - Booth number
    - Full sketch of their booth
    - Complete overhead show map, so the Fire Inspector can see the full scope of the event.
- A copy of the approved permit must be kept in the exhibitor's booth at all times.

Cooking:

- Grilling (charcoal or propane) inside of the MCC is prohibited. Exceptions:
    - Exhibitor or Show Manager consults with MCC to approve and designate a grilling area in the MCC's marshaling yard.
- Grease-laden vapors (Deep Frying): Exhibitors may request to use gas or electric cooking devices in a manner that produce grease laden vapors. Where use of such devices is approved by the MCC, the following requirements will apply:
    - Must be constantly attended by a qualified, responsible adult (18+ year old)
    - K Class portable extinguisher must be readily available and stored within the cooking space
    - Submit storage and transport plan for cooking oil
    - Submit make and model of cooking device. Product must have a substantive base and containment for oil; and
    - Cooking areas must be separated from each other by 10 feet.
- Any tabletop cooking will be allowed as long as our fire alarms are not going off. As usual, if the Exhibit Hall gets too smoky, then those vendors will be asked to stop until we can properly ventilate that area.
- If a smoke beam is tripped within the Exhibit Hall, the exhibitor will be required to shut their booth down for the run of the show.

Sternos

- An Open Flame permit (Special Events / Operational Permit) must be obtained and kept in the exhibit booth at all times
- One fire extinguisher 2-A: 10-BC or greater must be present for each open flame device

Butanes

- An Open Flame permit (Special Events / Operational Permit) must be obtained and kept in the exhibit booth at all times
- One fire extinguisher 2-A: 10-BC or greater must be present for each open flame device
- 20 lb. maximum tank
- A minimum of 10' must separate each open flame device and any combustible materials
- Butane tanks may not be stored in the exhibit area or in the building. Tanks must be stored 50' from the building.

Candles

- An Open Flame permit (Special Events / Operational Permit) must be obtained and kept in the exhibit booth at all times
- The candle must be housed in glass
- The tip of the flame in any state of use may not extend at all above the top of the glass housing
- Any open flame must be securely supported on substantial noncombustible base and open flame is protected.

Natural Gas

Access to natural gas sources in the MCC is limited. In addition to any other applicable regulations governing the use of natural gas, a natural gas pipeline may not be extended across any aisle or walkway.

Liquid Petroleum (LP) Gas

Use of LP gas by show management and/or exhibitors is prohibited unless the following conditions are met:

- An Open Flame permit (Special Events / Operational Permit) must be obtained and kept in the exhibit booth at all times
- One fire extinguisher 2-A: 10-BC or greater must be present for each open flame device
- Five-pound maximum tank
- A minimum of 10' must separate each open flame device and any combustible materials
- LP tanks may not be stored in the exhibit area, on the dock or in the building. Tanks must be stored 50' from the building
- If an LP tank is permanently installed in a vehicle that will be displayed in the MCC, the tank must be completely empty (purged). Detachable LP tanks are to be removed from the building

Propane Cylinders:
Exhibitors may have propane cylinders that are used for displayed purposes. Any pound capacity can be used and must have the following:

- Valve off
- Drilled hole at the top of the cylinder
- Cutaway
- Brand new – never been used

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5. Insurance

The insurance clause is #5 on the Terms and Conditions page of all booth space contracts. For easy reference, exhibitors are required to have:

- Comprehensive General Liability and All Risk Property Insurance
- Coverage must be from the start of move-in to the end of move-out
- Coverage of at least $1,000,000 for each separate occurrence
- Name Marketplace Events LLC and the venue as additional insured
- Provide a copy of the certificate of insurance to MPE upon request

Additional details about insurance:

Marketplace Events, Northwest Sportshow or the Minneapolis Convention Center will NOT be responsible for injury to persons nor the loss or damage of products, exhibits, equipment or decorations by fire, accident, theft or any other cause while in the show building or its environs. As agreed in the contract, exhibitors agree to indemnify and hold harmless Show Management and the MCC against any and all complaints, suits, or liabilities arising out of acts of the exhibitor or his/her representatives, or out of activities within the exhibitor's booth area. Verify with your insurance company if you're uncertain about your coverage. Exhibitors are responsible for damage they cause to the MCC including walls and floors and for labor charges to remove stains or adhesives from the walls or floors. Exhibitors will be billed for such damage with the dollar amount of the damage determined by the MCC.

6. Materials subject to license or restriction

The playing, performing or other use of any copyrighted music in television or radio transmission, videotape, audio-visual material, or any other work, whether live or recorded, by exhibitor or its agents, representatives or employees is expressly prohibited. Exhibitor agrees to indemnify the MCC and Marketplace Events (and their respective officers, directors, owners, employees, insurers, agents, representatives and assigns) against any and all claims and costs of defense, or fees paid by Marketplace Events to ASCAP or BMI, arising from any unauthorized use of any work by exhibitor or any of its agents, representatives or employees.

Marketplace Events (MPE) does not permit political candidates, political parties, or other groups promoting issues or ballot initiatives to participate as exhibitors or sponsors. In addition, the display or sale of any products or services, including the dissemination of informational material, that is political/partisan in nature or that can be interpreted to promote, incite, or glorify hatred, violence, racial, sexual, or religious intolerance, are prohibited. MPE maintains these policies to ensure a welcoming environment for all attendees and exhibitors.

7. Medical Emergency

For medical emergencies, report the emergency to the MCC's Guest & Security Services Dept. This is done by calling #2013 from any beige House Phone (there is also a placard above each phone with the number on it). The building covers a very large footprint and only the MCC staff will know where the "best entrance" for the responders to enter.

A first aid kit is available in the Show Management Office (Lobby D) for non-emergencies.

8. Merchandise and Food & Beverage Sales

All exhibitors selling retail MUST have a Minnesota Sales Tax Identification Number. All exhibitors with taxable sales MUST also have a Minneapolis permit.

Some food items are subject to a 7.775% sales tax, not the customary 6.875% (this is subject to change.)
Contact the Minnesota Department of Revenue (651) 296-6181/800.657.3777 if you have questions.

Food exhibitors: any product that may potentially be opened and consumed on site (i.e. pretzels, candies, cookies, and popcorn) must be prepackaged and have a minimum price of $21 per smallest saleable unit.

Exhibitors that will distribute food and/or beverage samples during the show and have obtained prior approval from show management must complete a Short-Term Food Application and will be charged a $50 fee that will be for the City of Minneapolis**.** Per the City, Exhibitors must also comply with the Self Inspection, guidelines for dispensing food at events and Green to Go policies.
Examples of the Short-Term Food Application and additional requirements are included in the forms section at the end of this Exhibitor Manual. Link to information is also below:

https://www2.minneapolismn.gov/business-services/licenses-permits-inspections/special-events-temp-permits/special-events/food/short-term-food-permit/

Detailed information and forms are also linked on our Exhibitor Kit page HERE

The State of Minnesota charges a statewide $50 Hospitality Fee billed to companies operating food sales. The once per year fee is handled strictly by the State of Minnesota. There is more information available online HERE.

9. Operator Certificate of Compliance (OCC) Form

ALL exhibitors (regardless of if they are selling at the show or not) are required to complete an OCC form for the MN Dept. of Revenue that includes a seven (7) digit number. OCC forms are due to Show Management before the show. Companies without an OCC form on file will be subject to fines up to $500 per show day.

- Complete the form linked online at the State of MN Department of Revenue CLICK HERE
- Email to Autumn Pennington at autumnp@mpeshows.com

10. Outside Contractors

Any independent contractor/display house which contracts to assemble and/or dismantle an exhibit at the Show must notify Demers of the exhibiting company's name and booth number, in writing, at least 30 days prior to the first day of move-in. The display house must also provide a certificate of insurance to Demers, and also to Show Management, at the time the letter is sent.

11. Security

Exhibitors are responsible for their own booth security. Security guards will be on duty 24 hours a day throughout move-in, show days and move-out. They are there to safeguard your interests. Please extend them your fullest cooperation and courtesy in the performance of their duties.

12. Show Decorator

The official show decorate is Demers. Please refer to the Directory of Contractors for contact information. They are responsible for:

- Furniture rental (tables, chairs, etc.)
- Sign/Banner orders
- Carpet rentals
- Draping
- Display set-up assistance

Demers Exposition Services exhibitor kit link is available on our Exhibitor Kit page HERE. To avoid delay, have your order placed before you move in. All orders with full payment must be received by **TBD** (unless otherwise specified in their materials) to receive discount price. Demers will receive shipments at the event site on dates TBD Arrival at any time other than on TBD will be assessed a redirect fee of 50% of the total drayage charges.

13. Sprinklers

- **All exhibitors incorporating ceilings in their exhibits (regardless of size) must contact Show Management for approval. Floor plans for oversized exhibits must have MCC and Fire Department approval.**
- The following must be protected by sprinklers:
  - Single-level exhibit booths greater than 300 sq. ft. and covered with a ceiling; throughout each level of multilevel exhibit booths, including the uppermost level
  - A single exhibit or group of exhibits with ceilings that do not require sprinklers must be separated by a minimum of 10 ft. where the aggregate ceiling exceeds 300 sq. ft.

14. Smoking

Smoking in any form is not allowed in the MCC. Anyone caught smoking in the MCC by the Fire Inspector will be tagged and removed from the facility for the day.

15. Stone Cutting

Dry sawing of rock, brick, concrete, etc. is NOT allowed inside. It is only permissible outside the building. Wet sawing is permissible inside at your site but CANNOT be up to the drain into the MCC drains. Exhibitors may empty pans of slurry into the snowbanks outside.

16. Subletting of Exhibit Space

Exhibitors are NOT permitted to sublet their space to another company or product without prior written permission from Show Management. Violators will be removed from the show.

17. Tools

Hand and power operated hand tools may need to be utilized on the show floor. Please review the following requirements for the use of tools:

- Ensure all staff operating tools are competent and knowledgeable on the proper and safe operation of such tools. Pre-show training, regarding the operation of power operated hand tools is recommended as required.
- Ensure all move in and move out staff are properly equipped with the appropriate tools for completing tasks. All power tools must be in safe working condition with the appropriate safety mechanisms.
- All staff operating tools are required to wear appropriate personal safety equipment. Safety gloves and glasses are essential when risk of hand and eye injuries is high.

18. Union Regulations

An exhibiting firm's employees may set up and take down their exhibit and carry their own exhibit materials to and from the loading docks. If extensive work is required on the exhibit that involves the hiring of outside labor, or if help is needed in moving heavy objects, arrangements for such work must be made through Demers. Demers maintains a service desk during set-up and tear-down times.

FORMS

SHORT TERM FOOD PERMIT INFORMATION AND APPLICATION

- Exhibitors who wish to sell or sample any food and/or beverage items at the show must follow the procedures outlined below, including a short-term permit or applicable license exemption, plus all rules and required forms provided by the Minneapolis Convention Center (MCC)

Minneapolis Environmental Health Short Term Food Permit Info Page HERE

Application linked HERE

EXCEPTION: If you already have a Seasonal Food Permit or are a registered Cottage Food vendor– please send a copy of that document to Autumn Pennington (AutumnP@MPEShows.com) no later than Monday, March 1, 2027. Note that Food Trucks MUST be DBE-Approved by the Minneapolis Convention Center to participate.

Minneapolis Convention Center Food and Beverage Sales and Sampling Rules and required documents:

Food and Beverage Sales

Food and Beverage Sampling

Please return all pertinent applications to autumnp@mpeshows.com – forms will be sent to the venue and/or health department respectively. Once the health department has received and processed the application, Marketplace will send you a $50 payment link for the permit fee (unless you have the Exception noted above).

The State of Minnesota will collect a statewide $50 Hospitality Fee billed annually to companies operating food sales. The fee is handled strictly by the State of Minnesota. There is more information available online HERE.

More questions about your application or status?
Minneapolis Environmental Health
(612) 673-2301 EnvironmentalHealthPermit@minneapolismn.gov

NORTHWEST SPORTSHOW

Drawing Registration

Please review our Giveaway Rules HERE

If you plan to use a drawing for prizes during the Northwest Sportshow, you must register your drawing before the Show opens. Show Management must approve any and all drawings or contests conducted by an exhibitor. Such drawings or contests are subject to all laws and municipal restrictions. Prizes offered by exhibitors must be awarded by Show closing, and Show Management must be informed of the name, address, and phone number of all winners at that time.

If contest entries will be used to generate contact lists, or if entrants will be contacted or solicited in any way by either mail or telephone, the entry blank must bear the disclaimer that contest or drawing participants will be contacted by mail and/or telephone to receive product or service information.

COMPANY NAME: _____ BOOTH #:_____

ATTN.: _____

ADDRESS: _____

CITY, STATE, ZIP: _____

WHAT WILL DRAWING BE FOR AND HOW MANY:

_____

_____

_____

DOLLAR VALUE OF EACH PRIZE: $_____

DATE OF DRAWING: _____

Email completed form to: Autumn Pennington autumnp@mpeshows.com

DEPARTMENT OF REVENUE

ST19

Operator Certificate of Compliance

Read the information on the back before completing this certificate. **Person selling at event:** Complete this certificate and give it to the operator/organizer of the event. **Operator/organizer of event:** Keep this certificate for your records.

Do not send this form to the Department of Revenue.

Print or Type

Name of Business Selling or Exhibiting at Event

Minnesota Tax ID Number

Seller's Complete Address

City

State

ZIP Code

Name of Person or Group Organizing Event

Name and Location of Event

Date(s) of Event

Merchandise Sold

Describe the type of merchandise you plan to sell.

Sales Tax Exemption Information

Complete this section if you are not required to have a Minnesota tax ID number.

- ☐ I am selling only nontaxable items.
- ☐ I am not making any sales at the event.
- ☐ I participate in a direct selling plan, selling for _____ *(name of company),* and the home office or top distributor has a Minnesota tax ID number and remits the sales tax on my behalf.
- ☐ This is a nonprofit organization that meets the exemption requirements described below:
  - _____ Candy sold for fundraising purposes by a nonprofit organization that provides educational and social activities for young people primarily aged 18 and under *(MS 297A.70, subd. 13[a][4]).*
  - _____ Youth or senior citizen group with fundraising receipts up to $20,000 per year ($10,000 or less before January 1, 2015)*(MS 297A.70, subd. 13[b][1]).*
  - _____ A nonprofit organization that meets all the criteria set forth in MS 297A.70, subd. 14.

Sign Here

I declare that the information on this certificate is true and correct to the best of my knowledge and belief and that I am authorized to sign this form.

Signature of Seller

Print Name Here

Date

Daytime Phone

PENALTY — Operators who do not have Form ST19 or a similar written document from sellers can be fined a penalty of $100 for each seller that is not in compliance for each day of the selling event.

(Rev. 12/24)

Information for Sellers and Event Operators

Operators/organizers of craft, antique, coin, stamp or comic book shows; flea markets; convention exhibit areas; or similar events are required by Minnesota law to get written evidence that persons who do business at the show or event have a valid Minnesota tax ID number.

If a seller is not required to have a Minnesota tax ID number, the seller must give the operator a written statement that items offered for sale are not subject to sales tax.

All operators (including operators of community sponsored events and nonprofit organizations) must obtain written evidence from sellers.

Certain individual sellers are not required to register to collect sales tax if they qualify for the isolated and occasional sales exemption. To qualify, all the following conditions must be met:

- The seller participates in only one event per calendar year that lasts no more than three days;
- The seller makes sales of $500 or less during the calendar year; and
- The seller provides a written statement to that effect, and includes the seller's name, address and telephone number.

This isolated and occasional sales provision applies to individuals only. It does not apply to businesses.

Sales Tax Registration

To register for a Minnesota tax ID number, call 651-282-5225.

A registration application (Form ABR) is also available on our website at **www.revenue.state.mn.us**.

Information and Assistance

If you have questions or want fact sheets on specific sales tax topics, call 651-296-6181.

Most sales tax forms and fact sheets are also available on our website at **www.revenue.state.mn.us**.

For information related to sellers and event operators, see Fact Sheet #148, *Selling Event Exhibitors and Operators*.

We'll provide information in other formats upon request to persons with disabilities.

ST19 online at: https://www.revenue.state.mn.us/sites/default/files/2024-12/st19.pdf

DEPARTMENT OF REVENUE

www.revenue.state.mn.us

Selling Event Exhibitors and Operators

148

Fact Sheet

Sales Tax Fact Sheet 148

What's New
We clarified when sellers are required to collect local sales taxes. See Local Sales and Use Taxes on page 4.

Any business, individual, promoter, operator, or fair board making taxable sales at a flea market, collector's show, craft show, antique show, county fair, trade show, or similar event must be registered to collect the Minnesota general sales tax and any applicable local taxes before the event begins.

Certain individual sellers at a flea market or similar event are not required to register to collect sales tax if they qualify for the isolated and occasional sales exemption. To qualify, all of the following conditions must be met:

- The seller participates in only one event per calendar year that lasts no more than three days
- The seller makes sales of $500 or less during the calendar year
- The seller provides a written statement to that effect, and includes the seller's name, address, and telephone number

This isolated and occasional sales provision applies to individuals only, it does not apply to businesses.

Sales Tax Registration

If you are not registered for sales and use tax, you must contact the Minnesota Department of Revenue and register to collect and report taxes. Call Business Registration at 651-282-5225 or 1-800-657-3605 (toll-free).

Operators of Selling Events

Minnesota law requires that before an operator of a craft show, art fair, flea market, or similar selling event can rent space to a seller at the event, the operator must have either proof that the seller is registered to collect Minnesota sales tax, a written statement from the seller that no taxable items are being sold, or a written statement from the seller indicating that they qualify for the isolated and occasional sales exemption mentioned above.

Sellers are required to give the operator a completed Form ST19, *Operator Certificate of Compliance*, or other similar written statement for this purpose. You can get Form ST19 on our website. Go to www.revenue.state.mn.us and type **ST19** into the Search box.

Operators should keep the forms for at least three and a half years. Operators who do not have Form ST19 or a similar written statement from sellers, can be fined a penalty of $100 for each seller that is not in compliance for each day of the selling event.

Sales

Sales of arts, crafts, antiques, collector items, and equipment are generally subject to the general state sales tax and any applicable local taxes.

Sellers should separately state the sales tax whenever possible. If the tax is included in the selling price, the item must be marked "tax included," or a sign posted indicating that tax is included in all prices.

Below are guidelines for items commonly sold at fairs and other selling events.

Sales and Use Tax Division – Mail Station 6330 – St. Paul, MN 55146-6330
Phone: 651-296-6181 or 1-800-657-3777
Email: salesuse.tax@state.mn.us

This fact sheet is intended to help you become more familiar with Minnesota tax laws and your rights and responsibilities under the laws. Nothing in this fact sheet supersedes, alters, or otherwise changes any provisions of the tax law, administrative rules, court decisions, or revenue notices. Alternative formats available upon request.

Stock No. 2800148, Revised September 2018

Admissions

Entertainment Events

Admission tickets to county fairs and other entertainment or sporting events such as grandstand shows, horse shows, and auto races are taxable.

Selling Events

Admission tickets to flea markets, antique shows, and similar selling events are not taxable.

Entry Fees

Entry fees to participate in a competitive event are not taxable unless they are for a normally taxable admission or use of an amusement device. For example, entry fees to enter a quilt into a sewing competition are not taxable because no admission or amusement is involved. However, entry fees to play in a dart tournament are taxable because the normal fee for playing darts is taxable.

Amusements

Charges for rides, sideshows, or exhibitions are taxable. This includes all carnival rides and games, as well as bungee jumping, video games, games of chance or skill, mechanical handwriting analysis, virtual reality games, and other entertainment.

Clothing

Clothing meant to be worn on the human body for general use is not taxable, but some accessories are taxable. Baby clothing (including receiving blankets used as clothing) is not taxable. For more information, see the *Clothing* Fact Sheet.

Collectors

Sales of collector items such as model trains, guns, coins, comic books, stamps, and sports memorabilia are subject to sales tax when sold at a collectors' show, flea market, or any similar gathering of sellers.

Lodging

Charges for lodging accommodations, including campsites, mobile homes, or other lodging facilities are taxable.

Parking

Charges for parking vehicles are taxable (except at parking meters).

Rentals

Rentals of equipment such as display booths, coolers, and generators are taxable. Rentals of booth space are not taxable.

Utilities

Charges for electricity, gas, water, or other utilities to operators of shows or concessions are taxable.

Food and Drinks

Prepared food, as well as candy and soft drinks are taxable. Food and drinks, including bakery goods, are taxable when sold with eating utensils provided by the seller. Eating utensils include plates, knives, forks, spoons, glasses, cups, napkins, or straws.

For more information, see the following fact sheets:

- *Candy*
- *Dietary Supplements*
- *Food and Food Ingredients*
- *Prepared Food*
- *Soft Drinks and Other Beverages*

Alcoholic Beverages

Sales of intoxicating liquor are subject to the Minnesota general rate sales tax and a 2.5% liquor gross receipts tax. Non-taxable alcoholic beer is subject to the state general sales tax. For more information, see the Food and Bar Establishments Guide.

Examples of Food Sales at a Food or Other Event

- A baker makes and sells cinnamon rolls served on a plate. Since the plate is considered an eating utensil, the cinnamon rolls are taxable.
- A fair booth makes and sells jars of spaghetti sauce. The sauce is not taxable because the customer generally heats it after the sale.
- A shop at a flea market makes and sells jam. The jam is taxable because the seller prepared the jam by combining two or more food ingredients, and the customer does not usually cook or heat it after the sale.
- A booth at a carnival sells whole fresh fruit. No eating utensils are provided. The fruit is not taxable.
- A vendor at a fair prepares and sells flavored nuts. The nuts are taxable because they are prepared by the seller and the customer does not usually cook or heat them after the sale.
- A vendor at a trade show sells spices made by someone else to use in cooking. The vendor uses the spices in demonstrations and passes out free samples of spiced food. Eating utensils are used to pass out the samples. The spices are not taxable because they are not prepared by the seller. The eating utensils used during the demonstration do not cause the spices to be taxable.
- A concessionaire sells pickles. The concessionaire uses a wooden skewer to retrieve the pickle from the container and hands the pickle to the customer on the skewer, which the customer keeps. The skewer is considered to be an eating utensil, so the pickle is taxable.

Advertising

Sales of advertising products such as programs, brochures, signs and rentals of portable signs are taxable. Leases or rentals of billboard advertising are not taxable. Advertising services (including concept and design) are not taxable.

Prizes

Prizes awarded in games of skill or chance conducted at events such as carnivals, festivals, and fairs lasting less than six days are exempt from sales or use tax. Give the seller a completed Form ST3, *Certificate of Exemption*, to claim exemption.

Purchases of prizes are taxable for use at amusement parks, arcades, the State Fair, or other events that last six days or more. Also, items are taxable if they are awarded as prizes in connection with lawful gambling or the state lottery.

Use Tax

Use tax applies to items or services you use that you purchased without paying sales tax. Use tax is similar to the sales tax and the rates are identical. Use tax is based on your cost of taxable purchases. Common examples of when use tax is due:

- You buy items for resale for your business, then remove some of the items from inventory for business or personal use.
- You buy a computer for use in your business from a mail order company or over the internet and the seller does not charge tax.

Report state and local tax when you report your sales tax. For more information, see the *Use Tax for Businesses* Fact Sheet.

Out-of-State Vendors

Out-of-state businesses must collect Minnesota tax on all taxable sales made while in Minnesota. If you make sales to Minnesota residents after you leave Minnesota, or take orders for future direct mailings, these sales may be subject to Minnesota Sales Tax.

If you come into Minnesota for a selling event, you are subject to income tax if you meet the minimum filing requirements. For more information, call 651-296-3781 or 1-800-652-9094 (toll-free).

Local Sales and Use Taxes

If you are located in or make sales into an area with a local tax, you may owe local sales or use tax. For more information, see the Local Sales and Use Tax Guide.

Special Local Taxes

In addition to the general local sales and use tax, some cities impose additional sales and use taxes on food, liquor, lodging, and entertainment, which the Department of Revenue administers. For more information, see the following fact sheets:

- *Minneapolis Special Local Taxes*
- *Special Local Taxes*

Legal References

Minnesota Statute 297A.87, Flea markets, shows, and other selling events

Revenue Notices

95-04, Penalty for Operators of Flea Markets and Similar Events
99-05, Responsibility for Collection and Remittance of Sales Tax on Tickets Sold at Selling Events
00-10, Nexus Standards

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Fact Sheet FS148: https://www.revenue.state.mn.us/sites/default/files/2023-04/fs148.pdf