



TRANSIENT VENDORS

The West Virginia business registration tax law contains special requirements for transient vendors. This publication explains these requirements and to whom they apply. It is not a substitute for tax law or regulations.

What is a transient vendor?

A transient vendor is any person (individual, partnership or corporation) who does not maintain a residence or place of business in West Virginia, but who brings property into the State to sell to consumers. The term transient vendor does not apply to commercial agents who make only sales for resale or to persons who only make sales by catalogs or brochures for future delivery. Also, persons who exclusively make and sell handmade crafts or sell only agricultural and farming products are not considered transient vendors.

The term "transient vendor" includes people from out-of-state that sell products out of vehicles, along the roadside or at flea markets, fairs or carnivals.

What is required of transient vendors?

Transient vendors must file a special application, obtain a special business license (business registration certificate) and post a \$500 bond with the State Tax Commissioner. The special application requires the transient vendor to list the locations and dates of the sales that will be held in West Virginia.

Why do we have these special requirements?

The purpose of these special requirements is to ensure that transient vendors collect and remit West Virginia sales tax and comply with other State tax laws. Transient vendors who do not register and collect and remit our sales tax operate at an unfair advantage over local merchants. These people are operating illegally. Illegal operation of transient vendors results in lost State tax revenues, and our local merchants lose sales and profits.

How do I know a transient vendor is registered?

Transient vendors are required to carry their transient vendor's license with them at all times and to publicly display the license when making sales.

What happens if a transient vendor does not register?

The Tax Commissioner has the right to seize and sell the property and vehicle of the transient vendor.

If you have questions concerning transient vendor registration or to obtain registration forms contact:

Department of Tax and Revenue
Taxpayer Services Division
P. O. Box 3784
Charleston, WV 25337-3784

Telephone: (304) 558-3333 or
Toll Free Within West Virginia: 1-800-WVA-TAXS (1-800-982-8297)

TDD Service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)

To Order Forms or Publications Call:
(304) 344-2068 or
Toll Free Within West Virginia: 1-800-422-2075