



NOVEMBER 19–22, 2024
Las Vegas Convention Center
LAS VEGAS, NV ••• DEMASHOW.COM

FOR EXHIBITORS MAKING RETAIL SALES AT DEMA SHOW

The State of Nevada recently instituted new rules regarding the collection of sales tax on the retail sale of tangible goods at trade and consumer shows, where the buyer takes possession of the purchased goods during the Show.

Exhibitors making retail sales during DEMA Show must now:

1. Complete the appropriate tax forms for the State of Nevada. These are distributed to all exhibitors by DEMA.
2. Submit the completed tax forms to DEMA as the Show Promoter.
3. Remit **to DEMA** the payment for the appropriate sales tax due, made payable to the Nevada Department of Taxation.

By law, DEMA as the Show Promoter, must submit these forms and tax payments to the state of Nevada.

The Nevada Department of Taxation reviews the exhibitors participating in DEMA Show and may have identified your business as one which is conducting retail sales during the DEMA Show Las Vegas, from November 19-22, 2024. **However, if you do not perform ANY retail sales onsite at the show, you do not need to complete or remit the form.**

DEMA will provide all exhibitors with a Nevada “one-time sales tax return” form. If you make **ANY** retail sales on the show floor, you are obligated to fill out the form in its entirety at the conclusion of DEMA Show and submit **to DEMA onsite at DEMA Central (Booth #5233)** the completed form plus a check payable to the Nevada Department of Taxation in the appropriate amount. You must submit the check and form to DEMA **on Friday November 22, by 6:00 PM local time.** The combined sales tax rate in Clark County, where Las Vegas is located, is 8.38%, which represents both state and local sales tax.

Note that the law states that if sales tax is included in the price of the tangible goods you sell at DEMA Show, your booth must post a sign that indicates that sales tax is included in the price of the goods. If you already have a Nevada Sales Tax Permit, you must also post this at your booth.

Revenue agents from the state of Nevada may periodically verify that these rules are being observed.

Thank you for your cooperation.

DEMA