**SALES TAX**

**Exempt Items:** Raw farm products, including raw, unprocessed fruits and vegetables, eggs and honey, are exempt from sales tax when *grown by the vendor* and sold directly by the vendor to the consumer at a farmers’ market. A vendor of non-tax exempt items is not required to collect sales tax and does not need a Sales and Use Tax Permit.

**Non-Exempt Items:** Items which are not raw farm products, including cottage foods, hand-crafted goods, soaps, etc., are NOT tax exempt. Vendors of non-tax exempt items are responsible for obtaining their own Sales and Use Tax Permits.

**To obtain a Sales and Use Tax Permit:**

Submit a paper application (Combined Business Registration form AR-1R) which can be found on the Arkansas Department of Finance and Administration website at <http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Pages/Forms.aspx>

**or**

Apply online through the Arkansas Taxpayer Access Point at <https://atap.arkansas.gov/_/> .

Contact a Arkansas Department of Finance and Administration service representative at (501) 682-1895 for more information.

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