



Tax Administration

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Gross Receipts Tax Division

Wake County Justice Center

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To: Got to Be NC Festival at the North Carolina State Fair Grounds

From: Edgar Guzman, Prepared Food and Beverage Tax Division

RE: Notice of One Percent (1%) Prepared Food and Beverage Tax

Effective January 1, 1993, the Wake County Board of Commissioners levied a Prepared Food and Beverage Tax of one percent (1%) of the sale price of prepared food and beverages. This tax is applicable to all prepared food and beverages sold by any retailer with sales operating at the N. C. State Fair or at the GTBNC May Festival that are subject to N. C. Sales tax imposed by the State under General Statute 105-164.4(a)(1).

A prepared food or beverage is defined as any food or beverage which has been altered (other than solely by cooling) by preparing, combining, dividing, heating, or serving, in order to make the food or beverage available for immediate human consumption.

The one percent (1%) Prepared Food and Beverage Tax is a county tax and is **an additional tax** to the combined seven and one quarter percent (7.25%) North Carolina and County sales tax collected by the State of North Carolina. (The total tax with NC State sales use and the Wake County Prepared Food & Beverage tax is **8.25%**.)

All food vendors are required to file a County Tax report with the Wake County Prepared Food and Beverage Tax Division prior to leaving the N. C. State Fairgrounds or by June 20 following the May Festival. **Please record your daily gross prepared food and beverage sales on the provided Prepared Food and Beverage Tax Report and present it on your prescribed filing date, at the designated time to ensure proper calculation of your 1% tax due.** For Fair Vendors Your tax liability for the final Friday, Saturday and Sunday will be computed and collected on an **estimated** sales amount.

Fair collections are always the 2nd Friday of the fair: Wake County Tax Administration Office is on the 2nd floor of the back of Kerr Scott Building, access is in the center stairwell between the rear entrances of the building. North Carolina Based vendors may apply for a Fair Only Online Account, email us to see if you qualify, all others pay with cash on the 2nd Friday.

For The May Festival we allow you to mail your return to us by June 20st. You may apply for an online filing festival account for May Festival Sales.

If you have any questions about PFB and how it applies to you, please email us with any questions. Include a link to your business website so that we can review your product offering.

Edgar Guzman

Gross Receipts Tax Agent

Wake County Government

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