

## Do I need a Michigan Sales Tax License?

**Anyone who sells tangible personal property (other than food for home consumption or use) must secure a sales tax license and pay the tax on those sales. At a farmers market the rule states that if the seller does not have a sales tax license, then the market master is responsible for paying the tax on sales made by the first person.**

**The St. Louis Farmers Market will not allow vendors to sell tangible personal property unless they prove that they possess a Michigan Sales Tax License.**

### Michigan Sales Use Tax Rules:

Rule 28. R 205.78 Farmers, Market Masters, and Other Marketers. Rule 28.

(1) Farmers, market masters, and other persons who sell at retail tangible personal property, other than food for home consumption or use, shall secure a license and pay the tax on those sales.

(2) Sales of the property specified in subrule (1) for resale to persons possessing a sales tax license are not taxable. 31 (3) Where a person selling other than food at retail rents or occupies space in a general market or other place operated for the purpose of transacting sales, that person shall secure a sales tax license, and shall pay the tax on the sales made by that person. If the seller does not have a sales tax license, the market master, as the principal, is responsible for paying the tax on the sales made by that person. History: 1979 AC.

How to apply for a Michigan Sales Tax License: (it is free)

[https://www.michigan.gov/taxes/0,1607,7-238-43519\\_43521\\_44039-5922--,00.html](https://www.michigan.gov/taxes/0,1607,7-238-43519_43521_44039-5922--,00.html)

Sales and Use Tax FAQ's:

[http://www.michigan.gov/taxes/0,4676,7-238-43519\\_43529-154427--,00.html](http://www.michigan.gov/taxes/0,4676,7-238-43519_43529-154427--,00.html)