VENDOR REGULATORY REQUIREMENTS

Applicable for all Town of Kure Beach vendor events

NC Tax ID/Certificate of Registration

Each vendor interested in selling or offering goods for sale at a Kure Beach vendor event must be registered with the NC Department of Revenue. To obtain a Certificate of Registration with NCDOR, the vendor must complete Form NC-BR, Business Registration Application for Income Tax Withholding, Sale and Use Tax, and Other Taxes and Service Charge. The certificate of registration number must be on file with the Kure Beach Recreation Department prior to participating in a vendor event with the Town. Applications not providing a proper certificate of registration number will not considered. Vendors must also keep the certificate of registration conspicuously and prominently displayed at their booth during all vendor events.

Additional information and applicable forms can be found at the following website, https://www.ncdor.gov/taxes-forms/sales-and-use-tax/specialty-markets-or-other-events#1.

Farmers selling only farm products produced by the farmer are not required to obtain a certificate of registration. The farmer must file for an exemption and provide proof of exemption status to the Kure Beach Recreation Department. Information and applicable forms regarding exemption can be found at the following website, <u>https://www.ncdor.gov/taxes-forms/sales-and-use-tax/sale-and-purchase-exemptions</u>.

Food Businesses

Prior to acceptance into a Kure Beach vendor event, vendors interested in selling food items must provide evidence of successful applicable state inspections and/or certifications. They must also follow all the necessary regulations/requirements for the labeling, storing, and selling of items. Additionally, copies of applicable inspections and/or certificates must be conspicuously and prominently displayed at their booth during all vendor events

The only products allowed to be produced at the home are low risk packaged foods. These can include:

- Baked goods
- Jams and jellies
- Candies
- Dried mixes

- Spices
- Some sauces and liquids
- Pickles and acidified foods

A successful Home Processor Inspection must be completed through NC Department of Agriculture. Additionally, shelf stable sauces, dressings, salsas, pickles, and acidified foods all require lab testing through NC State University.

Information on how to start up a home-based food business can be found at the following link: <u>https://www.ncagr.gov/fooddrug/food/homebiz.htm</u>

All high risk products must be produced in a non-home based commercial facility. These include, but are not limited to

- Refrigerated or frozen products
- Low acid canned foods
- Dairy products
- Seafood products
- Bottled water

Information on how to start a non-home based commercial food processing facility can be found at the following link: <u>https://www.ncagr.gov/fooddrug/food/commercial.htm</u>.