



All vendors selling new or used merchandise within the State of Pennsylvania are required by law to have a Pennsylvania State Sales Tax License (see PA Department of Revenue law on next page). Even if a vendor sells only once or twice a year, it is still necessary to have a license because, according to the law, the sales are in competition with other vendors also selling.

There is no fee involved in obtaining a license.

PA sole proprietor vendors who come to more than two shows a year and all in-state or out of-state corporations must complete the PA-100 form. It is suggested that this form be completed and submitted online so you will be able to receive your tax number within one week. Access it online at www.pa100.state.pa.us and click on PA100 Registration.

If you have any questions or need assistance in filing, you may contact the Department of Revenue at **717-425-7700** and ask for the agent on duty. You may also access www.revenue.state.pa.us if you wish to research anything further online.

After receiving your PA Sales Tax License number, please be sure to contact management at Tower City Collectables so that we may record it. Thank you.

§ 32.4. Isolated sales.

(a) *Isolated sales.* Subject to subsection (b) the following transactions are considered to be isolated sales:

(1) Infrequent sales of a nonrecurring nature made by a person not engaged in the business of selling tangible

personal property, such as the following:

(i) The sale of a used vacuum cleaner by a housewife.

(ii) Isolated sales by executors, administrators, trustees and other fiduciaries in the liquidation of an estate.

(iii) Sales or execution sales under a court order or by a court officer.

(2) Infrequent sales of a nonrecurring nature of tangible personal property acquired for use or consumption by the

seller, and not sold in the regular course of the business of the person, such as:

(i) The sale of a typewriter by an insurance company which does not regularly dispose of such equipment.

(ii) The sale of used machinery, fixtures, equipment and similar items by a person engaged in a business or

occupation such as manufacturing or operating a retail store, when the person does not sell the items in the regular

course of its business.

(iii) The sale of an entire business by the owner thereof except that the value of a motor vehicle, trailer, semitrailer, motor boat or similar property constituting part of the sale may not be exempt. The transfer of inventory or stock in trade constituting part of the sale may not be exempt as an isolated sale but may be exempt

as a sale for resale. Reference should be made to § 32.3 (relating to sales for resale).

(b) *Transactions which are not isolated sales.* The following are examples of transactions which shall not be considered

isolated sales:

(1) The sale of property held primarily for sale to customers in the ordinary course of a trade or business.

(2) The sale of stock in trade or other property of a kind which would properly be included by a manufacturer,

wholesaler, retailer, jobber or other vendor in inventory even though the sales are infrequent and only comprise an

insignificant fraction of the vendor's total business.

(3) Sales which constitute an integral part of a business even though the sale of the tangible personal property is not

the primary business of the seller, as the sale of repossessed property by a finance company.

(4) The sale of by-products, waste and scrap by a person engaged in a business, when the sales are regularly made to dispose of these items.

(5) The sale of food for on-premises consumption by a company operating a cafeteria for employees. The sale of

meals may not be considered isolated merely because the activity is not the principal business of the seller.

(6) The sale of a property by a charitable, volunteer firemen's or religious organization or nonprofit educational

institution as a fund raising activity, if the following is applicable:

(i) The sales or series of sales is conducted more than three times or more than a total of 7 days in any year.

(ii) The organization or institution is making sales of taxable property other than food or beverages sold at or

from a school or church, on the same premises in competition with other vendors required to collect tax.

(7) The sale of motor vehicles, trailers, semi-trailers, motor boats, aircraft, snowmobiles or other similar tangible personal property required under Federal law or the laws of the Commonwealth to be registered or licensed.

(8) The sale of a tangible personal property on the same premises in competition with vendors required to collect tax, even though the sale may otherwise qualify as an isolated sale.

(c) *Sales involving auctioneers.* Sales involving auctioneers shall be exempt from tax as isolated sales if they qualify as exempt sales under the provisions of § 31.23 (relating to auctioneers).

Source: The provisions of this § 32.4 amended through December 20, 1975, 5 Pa.B. 3277.

Cross References: This section cited in 61 Pa. Code § 32.21 (relating to charitable, volunteer firemen's and religious organizations, and nonprofit educational institutions).

This material has been drawn directly from the official Pennsylvania Code full text database