



### **A business license tip**

## **TRADER'S LICENSE**

A person or business organization other than the grower, maker or manufacturer may not offer for sale, sell or otherwise dispose of any goods within Maryland, without first obtaining a license from the Clerk of the Circuit Court in the county where the business is located. The license year runs from May 1 through the following April 30.

A private individual may conduct a public sale of personal effects on his or her own property without a license, provided that no more than one sale is conducted for a period not to exceed 14 consecutive days in any one calendar year. An exhibitor who displays and sells goods at a show is not required to obtain any license if:

1. the show is promoted by:
  - a church as defined in Section 5-301 of the Corporations and Associations Article;
  - any government agency or unit;
  - an amateur radio organization;
  - an antique vehicle, machine and equipment organization;
  - a volunteer fire department or rescue squad;
  - a model train collectors' association; or
2. if the exhibitor gives to the promoter an Exhibitor's Affidavit stating that the exhibitor;
  - gets less than 10% of annual income from selling like goods at the show; and
  - has not participated in more than three shows during the previous 365 days.

A penalty of 10% for the first month of delinquency and 2% per month for each additional month of delinquency is added to the cost of the license of all persons or business organizations that fail or neglect to procure a license within the time prescribed by law. By law, the Clerk of the Circuit Court cannot issue a Trader's License if personal property taxes are due a county or town or if an up-to-date filing has not been made with the Department of Assessments and Taxation.

Foreign corporations must register and qualify with the Maryland Department of Assessments and Taxation, 8th Floor, 301 West Preston Street, Baltimore, Maryland 21201. 410-767-1340. The legal requirement for the Trader's License can be found in the Business Regulation Article of the Annotated Code of Maryland, Section 17-1804.

#### **For additional information:**

State License Bureau  
80 Calvert Street, Room 314  
Annapolis, MD 21404-1751  
or call 410-260-6240 in the Baltimore Metro area, or call 1-866-239-9359 from elsewhere in Maryland.

E-Mail: [1ichelp@comp.state.md.us](mailto:1ichelp@comp.state.md.us)  
Forms by Fax: 410-974-FAXX (974-3299)  
[WWW.marylandtaxes.com](http://WWW.marylandtaxes.com)

Regulations on taxes collected by the state comptroller are available on the comptroller's website.

#### **For the hearing impaired:**

TTY users call via Maryland Relay at 711 in Maryland or 1-800-735-2258 from anywhere  
TTY: 410-767-1976 (Baltimore Area)

If you need reasonable accommodation for a disability, please contact us before you visit,

If you need the information in this brochure in an alternate format, contact the Comptroller's Office.



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#### ***EXHIBITOR'S AFFIDAVIT***

Unless a show is promoted by one of the exempt entities listed below, a promoter may not allow an exhibitor to participate in a show if the exhibitor has not submitted a photocopy of a valid Trader's License or an Exhibitor's Affidavit (available from the State License Bureau) prior to the show.

An exhibitor does not need to obtain a Trader's License:

1. if the show is promoted by:
  - a church as defined in Sections 5-301 of the Corporations and Associations Article;
  - any government agency or unit;
  - an amateur radio organization;
  - an antique vehicle, machine and equipment organization,
  - a volunteer fire department or rescue squad;
  - a model train collector's association; or
2. if the exhibitor gives to the promoter an Exhibitor's Affidavit stating that the exhibitor:
  - receives less than 10 of the exhibitors annual income from selling like goods at the show; and
  - has not participated in more than 3 shows during the previous 365 days;or
3. if the exhibitor at an antique show, coin show, or collector show gives to the promoter an Exhibitor's Affidavit stating that the exhibitor;
  - will display and sell at the show;
  - receives less than 10% of the exhibitor's annual income in the State from selling the kind of goods that the exhibitor will display and sell at the show; and has not participated in more than 3 antique shows, coin shows or collector shows in the state during the previous 365 days.

An exhibitor who has a valid Trader's License for a fixed place of business in Maryland does not have to obtain another Trader's License provided the exhibitor presents a photocopy of the license to the promoter prior to the show.

The photocopy of a Trader's License or an Exhibitor's Affidavit must be conspicuously displayed during the show. Within seven days after the conclusion of the show, a promoter must forward all Exhibitor Affidavits to the Comptroller of Maryland, State License Bureau.

A promoter or exhibitor who fails to comply as required by law shall be guilty of a misdemeanor and, upon conviction, maybe fined up to \$300.00 or imprisoned for up to 30 days. The legal requirement for the Exhibitor's Affidavit can be found in the Business Regulation Article of the Annotated Code of Maryland, Section 17-1804.

#### **For additional information:**

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Peter Franchot  
*Comptroller*

John R. Horney, Jr.  
*Director*

Sharon Brechbiel  
*Chief License Inspector*  
*Field Enforcement Division*  
State License Bureau

## EXHIBITOR'S AFFIDAVIT

NAME OF SHOW \_\_\_\_\_ Maryland Horse World Expo \_\_\_\_\_

DATE(S) ATTENDED \_\_\_\_\_ January 20-22, 2017 \_\_\_\_\_

EXHIBITOR'S NAME  
(please print) \_\_\_\_\_

TRADE NAME OF BUSINESS  
(IF APPLICABLE) \_\_\_\_\_

SOCIAL SECURITY OR FEDERAL ID # \_\_\_\_\_

MD SALES/USE TAX # \_\_\_\_\_

HOME ADDRESS \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### CHECK THE APPLICABLE BOX BELOW:

☐ **Exhibitor's Statement:**  
I do solemnly declare and affirm, under penalties of perjury, that; (1) less than 10% of my **annual gross income** is derived from the sale of like goods, wares and merchandise at the show and (2) I have not participated in more than three (3) shows in the State of Maryland during the previous 365 days.

☐ **Manufacturer's Statement:**  
I do solemnly declare and affirm, under penalties of perjury, that I grow, make or manufacture the goods which I will display and offer for sale at the show named above.

\*\*\*\* IF YOU DO NOT MEET EITHER OF THE ABOVE CONDITIONS YOU MUST **OBTAIN A TRADER'S LICENSE** FROM THE CLERK OF THE CIRCUIT COURT. CONTACT THE STATE LICENSE BUREAU AT THE NUMBER LISTED BELOW FOR FURTHER INFORMATION CONCERNING THIS LICENSE REQUIREMENT \*\*\*\*

SIGNED \_\_\_\_\_

DATE \_\_\_\_\_

Return this form to: Equestrian Promotions, Inc., P.O. Box 924, Bel Air, MD 21014; 301-916-0852  
Fax 301-916-0853 or email [info@horseworldexpo.com](mailto:info@horseworldexpo.com)