

AUDITOR'S OFFICE
PARKE COUNTY COURTHOUSE
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TML "HANDMADE EXEMPTION" DEFINED

Handmade: Made or prepared by hand rather than by machine.

Handcrafted: To fashion or make by hand.

Crafted, Crafting, Crafts: To make by hand; to make or construct something in a manner suggesting great care or ingenuity.

(Source: American Heritage® Dictionary)

Based on the above definitions, the following examples illustrate items that will or will not be considered acceptable as "Handmade" by the Parke County Auditor's Office.

Acceptable:

Homemade wooden furniture, wooden décor handcrafted (I.E. shelves, bookcases, tables, birdhouses, etc), paintings and/or drawings by means of oil paints, chalk, pencil, etc. Items constructed with stained glass (not including small sun catchers that can be bought and baked in the oven). Quilts or Afghans you've pieced together. Crocheted doilies, cross-stitched such as wall hangings, shirts, towels, bibs, etc. Dried floral arrangements that have been put together in vases or baskets with thought and planning. Ceramic or pottery items you've molded and painted. Sewn items such as blankets, tree skirts, clothing, doll clothes, etc. Woven rugs, placemats, plants hangers, etc. Macramé items. Hand-dipped candles.

Unacceptable:

Old time photos of persons dressed in antique clothing. Any photographic print or portrait done by means of film or digital files of any person, scenery, location, etc. regardless of framed or not. Items such as poems, inspirational sayings / mottos, names, or family crests that have **been printed off of a computer and put into purchased frames**. Sweatshirts, T-shirts, towels, etc. that have been appliquéed, iron on transfers, screen printed, etc. Kettle corn and **jewelry items** are also not considered handmade. Dried flowers bunched together will not be considered a handmade item. Candles that are made by melting wax and pouring it into a glass jar or container will not be considered handmade.

The sale of animals is prohibited by USDA regulations and Parke County Ordinance 2009-02. Any merchant who violated this ordinance commits a Class C infraction.

This list is meant to be used as a guideline. It will be at the Parke County Auditor's Office's discretion as to the validity of the handcrafted items. Every effort will be given to insure that the vendors with the handcrafted items will be given the exemption. **All items** sold in the booth **must be handmade** in order to claim the exemption.



Dear Vendor,

As a vendor at the Parke County Covered Bridge Festival, or any other event in Indiana, you are required to register with the State of Indiana to be a Registered Retail Merchant. This can be done online at www.IN.gov/dor or by contacting our nearest office at:

Indiana Department of Revenue
30 N 8th Street
Terre Haute, IN 47807
812-235-6046

It is very important that you do this. Per Indiana Code 6-2.5-9-2 "A retail merchant who makes a retail transaction without having applied for or obtained a registered retail merchant's certificate.....commits a **Class B misdemeanor**." Also, per Indiana Code 6-2.5-9-3 "An individual who has a duty to remit state gross retail taxes to the departmentis personally liable for the payment of those taxes. If the individual knowingly fails to collect or remit those taxes to the state, he commits a **Class D felony**."

NOTE: If you are becoming a registered retail merchant after September 1 in order to participate in the Covered Bridge Festival, you must do so at the address above to be sure to have your certificate before the festival begins.

Representatives of the Indiana Department of Revenue regularly attend the Parke County Covered Bridge Festival to verify that vendors are registered, and otherwise in compliance with the laws of the State of Indiana. As a vendor you are required to have a copy of your Registered Retail Merchant Certificate in your booth. If you have more than one booth you must have a copy in each booth. If you fail to do this you will be required to register at that time. We have thousands of vendors to visit during the festival so there is no time to wait while you go look for it, or to come back at another time.

We will also verify that the required tax returns have been filed and taxes paid for any prior periods. If you are found to be missing returns or have any outstanding tax liabilities you will be expected to make payment at that time. You may contact the office listed above to take care of any issues in advance. Please be aware that payments made after October 1 may be difficult to verify. Representatives of the Indiana State Police and the Parke County Sheriff assist us in enforcing these laws.

Thank you in advance for your cooperation in complying with the laws of the State of Indiana. With your help this event will be an enjoyable one.

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