



National Association of  
**WATCH & CLOCK**  
Collectors, Inc.

## **Sales Tax Policy**

Sales taxes are levied by some state and local governments. This legislation applies to all sales conducted at NAWCC events in compliance with these state and local laws. The obligation to collect sales tax has no relation to whether the Mart is open to the public or only to NAWCC members. Unless specifically exempt, the fact that the sponsoring entity is a not-for-profit entity, including Internal Revenue Code Section 501(c)3 or any other designated tax-free entity, does not negate the requirement to collect sales tax and render it to the appropriate government agency. It is the responsibility of each individual conducting retail sales, including Mart table owners, to provide the required licensing, documentation, and taxes collected to the applicable tax agency. The NAWCC cannot and will not be held responsible for action taken by any government agency against those not complying with government regulations.