

## **Sales Tax - Wholesaler**

*How often does a wholesaler file?*

Wholesalers shall be required to report and pay any sales taxes owed on the same basis as any other vendor, but a licensed wholesaler who makes no retail sales can submit a no-tax return on an annual basis.

Businesses registered as wholesalers will receive one return in December with which to remit any taxes collected during the year on limited retail sales.

Wholesale businesses with a sales tax liability of \$180 per year or less can file annually. If sales tax liability exceeds \$180 per year, a retail sales tax license is required.