

STATE REGULATIONS FOR FARMERS' MARKET VENDORS

Vt. Agency of Agriculture, Food & Markets, 116 State Street

Montpelier, VT 05620-2901

Website: www.vermontagriculture.com

Dairy Products: Any vendor interested in selling dairy products (milk, cheese, butter, goat's milk cheese, etc.) must meet labeling and requirements and be licensed through the Vermont Department of Agriculture, Food & Markets. Contact the Dairy Division at (802) 828-2433.

Meat products: Any vendor interested in selling meat products must be licensed through the Vermont Department of Agriculture, Food & Markets. (exceptions are game birds, rabbits, and venison). Contact the Meat Inspection Section at (802) 828-2426.

Poultry: Any vendor selling farm slaughtered and uninspected poultry at farmers markets must comply with a minimal set of requirements, such as: The meat must carry a label telling consumers that it was not slaughtered under inspection and is to be used for home consumption only. The Vermont Agency of Health does not allow uninspected meat to be sold to restaurants and other retail outlets. Contact the Meat Inspection Service at (802) 828-2426.

Eggs: Any vendor selling eggs at a farmers' market must comply with labeling regulations and grading requirements. Contact the Consumer Assurance Section at (802) 828-2436.

Scale certification: Any vendor selling products across a scale must have a scale that is legal for trade and certified by the Agency of Agriculture. Contact the Consumer Assurance Division at (802) 828-2436.

Labeled products: Any vendor selling a packaged product (including preserves, pickles, baked goods, etc.) must comply with the Vermont State Packaging and Labeling Law. Contact the Consumer Assurance Section at (802) 828-2436.

Promotion and Promotional Materials: Any vendor interested in obtaining marketing assistance or promotional materials, or anyone interested in the Vermont Seal of Quality program should contact the Agricultural Development Division at (802) 828-2416. Buy Local Promotional Program: Visit www.vermontagriculture.com/buylocal/learn.

Vt. Department of Health, P.O. Box 70, 108 Cherry St., Burlington, VT 05402

Website: www.healthyvermonters.info/

Baked Goods: Vendors at a farmers market who are baking for the purpose of selling product may need to be licensed through the Department of Health. A **Home Baking License** covers those who wish to prepare baked goods (those whose primary ingredient is flour) such as breads, cakes, cookies, pies, etc. This license has the same requirements as the Home Catering License. An exemption does exist for individuals selling at farmers markets with gross sales less than \$125 a week averaged over the entire year. Contact the Department to see if your operation qualifies for this exemption. Contact the Food and Lodging Program at 1-800-439-8550.

Prepared Foods: Any vendor at a farmers' market preparing food onsite for sale must obtain a fair stand license or commercial caterer's license. 1) **Fair Stand License** - This license covers those who wish to do the food preparation at the Farmers' Market. This license requires hand-washing facilities with hot and cold running water at a sink; enclosed holding tank to collect the grey water from the sink; adequate refrigeration and hot-holding units; flooring; and proper garbage disposal. 2) **Home Catering License** - This License covers those who wish to prepare food at home and bring it to the Farmers' Market, packaged and ready for sale. If necessary, adequate refrigeration and/or hot-holding units must be provided. This license requires an inspection of your home kitchen, including a survey of your private water supply with water sampling. If you are on a public water system, this would not be necessary. For more information, contact the Food and Lodging Program at 1-800-439-8550.

Vendors Selling To Restaurants: A vendor selling any product to restaurants must be licensed by the Dept. of Health. Contact Food and Lodging Program at 1-800-439-8550.

Secretary of State's Office, Redstone Building, 26 Terrace Street, Drawer 09, Montpelier, Vermont 05609-1101 Website: www.sec.state.vt.us

Tradename: Any vendor interested in registering their company tradename should contact the Secretary of State at (802) 828-2366.

**Vt. Department of Taxes, 109 State St., Montpelier, VT 05609-1401
Website: www.state.vt.us/tax**

Business Tax Number: Any vendor selling non-food items (exceptions are vegetable plants, herbs, edible flowers, etc.) must obtain a Vermont business tax number. Contact the Vermont Department of Taxes at (802) 828-2551.

Rooms and Meals Tax: Any vendor selling a prepared food should contact the Vermont Department of Taxes at (802) 828-2551 for more information.

Depending on the goods they offer, vendors may be subject to either Rooms and Meals Tax or Sales and Use Tax. Also, some towns have local option taxes. Farmers markets are not responsible for making sure their vendors collect and pay the appropriate taxes. It is the job of the individual vendor to meet these requirements of the state. Some business tax information for Vermont is presented here. For more information, contact the Vermont Department of Taxes at (802) 828-2551 and request the Guide to Vermont Business Taxes.

Meals Tax: This is a tax on the receipts from the sale of taxable meals and non-alcoholic beverages. Vendors selling prepared foods and individual portions of baked goods or beverages at your market must collect this tax. The current tax is 9%. A tax chart can be found in Appendix IX or on-line from the Vt. Department of Taxes. www.state.vt.us/tax

Sales Tax: This tax is on retail sales in Vermont. At a farmers' market, this would apply to vendors selling crafts. The tax rate is currently 6%, and a tax chart can be found in Appendix IX or on-line at the Vt. Department of Taxes, www.state.vt.us/tax.

Local Option Taxes: Currently Manchester, Rutland, Williston and Stratton have a 1% local tax that is charged in addition to the state sales tax. Other towns may adopt such a tax in the future. Check with the Vt. Department of Taxes about filing these taxes. Tax charts including these local option taxes are also available at www.state.vt.us/tax.

Federal Taxpayer Identification Number (TIN/EIN) - If your farmers' market does not have a TIN/EIN, you should apply for one in the name of the farmer's market. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676)