

Dear Gem Show Vendor:

To minimize any disruption to you and your customers during the gem show you may pre-pay the Dealer Trade Show License Tax. **The license tax for each dealer, each location inside the Tucson city limits is $28.00.**

Please do not include payment for any gem show events located outside of the Tucson city limits. These shows do not require a license from the City of Tucson (examples include JOGS Gem & Jewelry Show, Westward Look Mineral Show, Gem & Jam Festival, and To Bead True Blue).

All dealers within the Tucson city limits will be required to purchase a Dealer Trade Show License. Dealers include those who:

* Display merchandise in conjunction with materials used to advertise or solicit sales, such as business cards, order forms and catalogs, even if orders are not taken nor are goods sold at the show.
* Sell merchandise of any kind, including magazine subscriptions and tools, or provide services, such as appraisals. Sales need not be exclusively of gems or jewelry to necessitate purchase of a license.

The following four different methods are available to pre-pay the Dealer Trade Show License Tax.  If you are unable to utilize any of the following methods, staff will be available to collect your payment at the gem show events.

1. **ONLINE:** Information regarding online payments is available at <https://www.tucsonaz.gov/Departments/Business-Services-Department/Gem-Show-Vendor-Payments>. Online payment options may not be accessible from some locations outside of the US.
2. **BY MAIL:** You may mail a check (drawn on a US bank) or money order to:

City of Tucson Investigations Section, PO Box 27210, Tucson AZ 85726-7210

Make all checks and money orders payable to “City of Tucson”.

**The Deadline to mail a payment is January 3, 2025**

Please also include your business name, mailing address, name(s) of shows and booth numbers where available, email address, and PIDN (city license account number) if available. A receipt and license will be mailed or e-mailed to you.

1. **IN PERSON:** You may pay at the County-City Public Works Building, 201 N Stone Ave, Floor 5 North, located on the northwest corner of Stone and Alameda in downtown Tucson. Our office hours are 8 am to 5pm, Monday through Friday.
2. **BY PHONE:** You may call the Investigations team at (520) 791-4247 (8 am to 5 pm, Monday through Friday, MST) to arrange to pay by credit card.

A friendly reminder that all transaction privilege returns for Tucson are filed through the Arizona Department of Revenue website at <https://www.aztaxes.gov>.

If you have any questions, please contact our office via phone at (520) 791-4247, or email at [Tax-Investigations@tucsonaz.gov](mailto:Tax-Investigations@tucsonaz.gov)