1. Revenue from Events, Products and Services

Trustee Organizations looking to collect revenue for an event or sell products or services must seek guidance from TSOS, collect in advance and utilize electronic resources whenever possible. Examples include: Advertising, Sales Revenue, Registration/Entree Fee, Rental Revenue

1. Trustee organizations are not exempt from collecting sales tax if they engage in the sale or resale of tangible property or services. TSOS will help determine if sales tax should be charged, and if determined tax must be charged, it must be remitted to the State in a timely manner not less than once per quarter.
2. If the revenue includes the sale of physical tickets, TSOS will provide detailed procedures and requirements based on the specifics of the event itself and in compliance with the State Comptroller’s Accounting Procedure’s Manual.
3. Per State of Connecticut Division of Special Revenue, raffles and gambling are illegal including, but not limited to, sale of tickets for a chance to win, bingo, poker games and gambling tournaments.