



# TAX APPLICATION

## Single-Day Prepared Food and Beverage

Financial Services Department  
105 E. Corbin St., PO Box 429, Hillsborough, NC 27278  
919-296-9450  
CustomerService@hillsboroughnc.gov  
www.hillsboroughnc.gov

Please ensure you have received your approved permit before conducting business within the town's jurisdiction. Submit any questions about the town's single-day prepaid food and beverage tax policy by email or phone above.

A. Legal Name of Business: \_\_\_\_\_  
(individual/owner name if no business name)

Doing Business as: \_\_\_\_\_  
(individual/owner name if no business name)

Operator of Business: \_\_\_\_\_  
(print responsible individual's name)

B. Mailing Address: \_\_\_\_\_

Locations where conducting business (provide details such as physical addresses, business names and intersections):

\_\_\_\_\_

Phone number: \_\_\_\_\_ Email: \_\_\_\_\_

C. Dates of events/sales (mm/dd/yyyy, mm/dd/yyyy, etc.): \_\_\_\_\_

\_\_\_\_\_

D. Mode of business:  Brick and mortar  Door to door  Stand/tent  Vehicle-based

Nature of business (what will you be selling?): \_\_\_\_\_

Will you sell any prepared food?  Yes  No

Will you sell any prepared beverages?  Yes  No

Will you sell any beer and/or wine?  Yes  No Beer:  Yes  No Wine:  Yes  No

If yes, you must have a valid beer and/or wine permit with North Carolina ABC Commission.

Do you have a valid beer and/or wine permit on file with the North Carolina ABC Commission?  Yes  No

North Carolina ABC Commission beer/wine permit numbers (leave blank if not applicable):

\_\_\_\_\_

You may obtain your permit number by visiting the website [abc.nc.gov/Permit/RenewRegister](http://abc.nc.gov/Permit/RenewRegister).

E. Total fees (\$15 for each day from Line C): \_\_\_\_\_

F. 9-digit state sales tax number: \_\_\_\_\_

G. Signature: \_\_\_\_\_

Printed name: \_\_\_\_\_ Title: \_\_\_\_\_

**INSTRUCTIONS: Single-Day Prepared Food and Beverage Tax Application for the Town of Hillsborough**

**Note:** All inquiries should be directed to the Hillsborough Financials Services Department at 919-296-9450.

1. This application is designed for use by itinerant merchants that will be selling prepared food and / or beverage within Hillsborough town limits. The process allows itinerant merchants to comply with the town's prepared food and beverage tax ordinance, while avoiding the requirement to file a monthly tax report.
2. Nonprofit organizations are not exempt from the legal requirement to collect the town's prepared food and beverage tax, as the tax is levied on the individual consumer (not the merchant/seller) and sales are only exempt if the end-user or consumer of the prepared food and/or beverage is tax exempt under an appropriate provision of the U.S. Internal Revenue Code.
3. A separate permit must be issued for each day you are selling prepared food and/or beverage in town. You may list multiple dates on the same permit application, but you must pay a separate \$15 pre-paid tax for each day of operation.
4. How to submit your application and payment:
  - a. Mail (*do not mail cash*):  
Town of Hillsborough  
Financial Services Department  
Food and Beverage Tax  
PO Box 429  
Hillsborough, NC 27278
  - b. Drop-box: Town Hall Annex, 105 E. Corbin St., Hillsborough, North Carolina
  - c. Online: Email application to [CustomerService@hillsboroughnc.gov](mailto:CustomerService@hillsboroughnc.gov). Then visit the town's online payments site at [www.municipalonlinepayments.com/hillsboroughnc/accountsreceivable](http://www.municipalonlinepayments.com/hillsboroughnc/accountsreceivable). Log in to your account to make a payment, or use the "quick pay" link. You will need to know your account number and the last payment amount on your account. Please call 919-296-9450 with any questions.
5. A person who willfully attempts in any manner to evade a tax imposed under this section or who willfully fails to pay the tax or make and file a return shall — in addition to all penalties provided by law — be guilty of a misdemeanor and shall be punishable by a fine not to exceed \$500 or imprisonment not to exceed six months or both.

This tax was levied by the Hillsborough Board of Commissioners in accordance with Chapter 449 of the 1993 Session Laws of the North Carolina General Assembly. The resolution levying the providers, in part, is as follows:

*The Hillsborough Board of Commissioners may, by resolution after not less than 10 days of notice and a public held pursuant thereto, levy a prepared food and beverage tax of up to 1% of the sales price of prepared food and beverages sold within the town at retail for consumption on or off the premises by a retailer subject to sales tax under General Statute 105-164.4(a)(1). The tax is in addition to state and local sales tax. The tax applies to prepared food and beverages served in the town even if the caterer serving them is not a resident of the town; the tax does not apply to prepared food and beverages serviced outside of the town even if the caterer serving is a resident of the town. The term "prepared food and beverages" means any meals, food, or beverages to which a retailer has added value or has altered its state (other than solely by cooling) by preparing, combining, dividing, heating, or serving in order to make the food or beverage available for immediate human consumption.*