

Colorado Sales & Tax Use

The Colorado Dept of Revenue collects sales tax on behalf of more than 241 cities, all counties and special districts.

Some cities have enacted a "home rule" charter, which means they collect and administer their own taxes.

This means that if the event is in a home rule city, then you must file city taxes with them directly. If the event is in a city that the state collects taxes on their behalf, you can submit them to the state.

For a single event, if the event has three or more vendors, the event organizer may obtain the event license. If this is the case, the license holder is responsible for remitting the sales tax.

If the event organizer does not obtain an event license then the individual vendor must obtain a single event license. A business that has a standard Colorado sales tax license may obtain a single or multiple event license free of charge. If the city is covered under state tax collection the license can be purchased from any Dept of Revenue office. However, if the event is in a "home ruled" city, then a license must be obtained from that city.

To see current tax rates and whether the city you are selling in is collected via the state or must be submitted directly to the city, see DRP 1002 on http://www.revenue.state.co.us/TPS_dir/drp1002.html. To look at just a specific city, you can use the database search at www.taxcolorado.com. Click on: [County, City and Special District Tax Rates](#) You can search a city or county. Once you find a "home ruled" city, click on that link, it will provide an extended list of "Home ruled" cities and their city webpages. It is on these webpages that you will be able to find out specific information about filing taxes in that city.

For single event sales, taxes must be filed with the state by the 20th of the month following the start of the event. For cities that "home rule" you need to check with their regulations via their homepages on www.taxcolorado.com or this link: http://www.state.co.us/communities_dir/municipalgovs.html

This information was obtained from DRP 0099, Colorado Sales and Use tax general information and reference guide. This document can be found at <http://www.revenue.state.co.us/PDF/drp0099.pdf>