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## Tax Compliance Guide

### Apartment Buildings & Property Management Companies Topic 301

(03/2020)

*Delivering exceptional value and quality of life*

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Owners and managers of apartment buildings, and other residential rental and commercial properties in the City, must obtain a General Business license and pay Westminster sales tax on items purchased, leased, or rented for use in their properties. If Westminster sales tax is not paid to a vendor licensed and authorized to collect the same, then a use tax must be remitted directly to the City. Credit may be taken against Westminster use tax for legally imposed sales or use taxes paid to other municipalities. Such credit may not exceed the Westminster use tax due.

Materials used in minor repair work (not requiring a building permit) are subject to sales and use tax. Labor charges for installing or repairing tangible personal property are not subject to sales and use tax provided they are separately stated from charges for materials or parts. Sales of completed units of tangible personal property such as appliances, water heaters, carpet, ready-made cabinets, heating/air conditioning systems, storm doors, sod, and similar items are subject to sales and use tax.

Residential and commercial rent charges, except charges for rental of storage space, are not subject to City sales or accommodations tax if the contract is for a period of at least 30 consecutive days. City sales tax applies to the sale or rental of tangible personal property such as the utilization of coin operated devices, vending machine sales, and furniture or equipment rental.

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### Examples

- Complex A contracts with Vendor B to install hot water heaters in all units. Vendor B charges \$300 for each water heater, plus \$500 freight, and a lump-sum of \$1500 for installation. The \$300 charge for each water heater plus the \$500 freight would be subject to sales and use taxes.
- Complex C has an onsite laundry facility that charges \$0.75 per wash and \$0.75 per dry cycle. These prices are inclusive of Westminster sales tax

which must be reported and paid on the apartment complex's periodic City sales/use tax return.

- Owner D owns an office complex and rents office spaces fully furnished. Charges for furniture rental must be stated separately from monthly rent and City sales tax must be collected on these charges.

### Related Topics

Coin Operated Devices  
Self-Storage Units  
Sale/Purchase of a Business

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### Citations

*Westminster Municipal Code*  
§ 4-2-2. Definitions  
§ 4-2-3. Rate; Imposition and Collection; Distribution  
§ 4-2-5. Transactions & Items Subject to Tax  
§ 4-4-3. Exempt Transactions

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT WESTMINSTER TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE WESTMINSTER MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

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### Contact Us

For additional assistance, please contact us:

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From the Business menu, choose Westminster Taxes