



Department of Finance
Sales Tax Division

(303) 658-2065
salestax@westminsterco.gov

Tax Compliance Guide

Temporary Vendors Topic 318

(03/2020)

Delivering exceptional value and quality of life

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The *Westminster Municipal Code* requires all retailers engaged in business in the City to obtain a sales/use tax license and collect and remit Westminster City sales tax on taxable sales made in the City. Retailers who operate a temporary location or special event in the City may obtain a temporary Westminster sales/use tax license if the business will be operated for:

- ❖ A period not to exceed 7 consecutive days; and
- ❖ Not more than 21 days per calendar year.

In all other cases, a permanent Westminster sales/use tax license is required. There is no fee for temporary or permanent sales/use tax licenses. Temporary licenses may be obtained by contacting the Sales Tax Division at (303) 658-2065. The Division prefers to coordinate temporary license issuance with event organizers rather than being contacted by each individual participating vendor.

Vendors participating in temporary events who already hold a current Westminster sales/use tax license need not obtain a temporary license. Any vendor who has an outstanding tax liability may be denied a temporary license.

Reporting Period/Due Date

Temporary licenses are valid for the duration of the event or operation of the location, not to exceed 7 consecutive days. This period is the reporting period. A Westminster City sales/use tax return must be filed on or before the 20th day of the month following the end of the reporting period. A return must be filed even if no tax is due. Returns postmarked after the due date will be assessed penalties and interest. The minimum penalty is \$15, and is assessed even if no tax is due.

City Tax Due Only

The City of Westminster is a home rule municipality that collects and administers its own tax. Westminster tax may not be remitted to the Colorado Department of Revenue nor to any other jurisdiction. Conversely, any sales tax collected on behalf of the State, County, RTD, Cultural, or Football district must be remitted to the State. For more information on State taxes, contact the Colorado Department of Revenue at (303) 238-7378 or visit their website at www.taxcolorado.com.

Sales made at garage sales, yard sales, or estate sales in a residential area are exempt from tax provided that they do not exceed 3 consecutive days and provided further that they do not exceed 21 days per calendar year. This exemption does not apply to sales conducted by a professional or compensated agent of the owner of the items sold.

Related Topics

Direct Sales Companies
Licensing
Occasional Sales

Citations

Westminster Municipal Code
§ 4-1-5. Retailer Responsible for Collection & Payment of Tax
§ 4-1-7. Returns Required; Time for Filing and Paying Total Tax Liability
§ 4-2-6. Exemptions from Sales Tax
§ 5-2-4. License Required

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.

Contact Us

For additional assistance, please contact us:

City of Westminster
Sales Tax Division
4800 West 92nd Avenue
Westminster, CO 80031

Phone: (303) 658-2065

Fax: (303) 706-3923

E-mail address: salestax@westminsterco.gov

Website: <http://www.westminsterco.gov>
From the Business menu, choose Westminster Taxes