BASIC GUIDELINES FOR A CAÑON CITY SALES/USE TAX LICENSE

The deposit of $20.00 does not guarantee the issuance of the Sales/Use Tax License. A Sales/Use Tax License will be issued upon approval of the Finance Director.

1. A City Sales/Use Tax license is required for vendors who are selling, leasing, renting, delivering, or installing tangible personal property for storage, use, or consumption within the City limits.

2. If the vendor will be selling food, a copy of the state food license must be furnished. Contact Fremont County Health Officer, Sid Darden at the Fremont County Court House, 615 Macon, Cañon City, CO 81212. Phone (719) 276-7361.

3. For vendors who purchase an existing business, all tax returns and payments must be current.

   If the existing business does not pay the sales/use tax, it is the purchaser's responsibility to pay the back sales/use taxes. (City Code: 3.12.130)

   The reporting period for the sales/use tax return shall end on the date of the transfer of ownership of the business. A final sales/use tax return and any taxes owed are due ten days after close of the existing business.

4. Any vendor who purchases a business inside the City limits shall file an initial sales/use tax return. Sales/use tax shall be due on tangible personal property (tangible assets such as equipment, etc.), except inventory, which is acquired with the purchase of the business. (City Code: 3.12.130)

5. All Sales/Use Tax Applications must be approved by City Planning and Zoning.

6. The Sales/Use Tax License fee is $20.00 per calendar year (Renewals due no later than January 31). NOTE: A $25 late renewal fee, in addition to the license fee of $20, will be charged if renewal is received or postmarked after January 31 but before March 1 ($45 total). A $100 administrative penalty fee, in addition to the $20 licensing fee, will be charged for every business that fails to renew prior to March 1, or operates without a sales/use tax license. ($120 total)

7. SALES/USE TAX RATES: State: 2.9% Fremont County: 2.5% Cañon City: 3.0% Total: 8.4%

OTHER CITY LICENSES

If the vendor is making a one time sale and/or outdoor retail sales, a Temporary Sales/Use Tax Application, Property Permission for Retail Sales, and an Outdoor Retail Sales Permit needs to be completed.

Other businesses for which a license/permit may be required include: liquor-selling establishments, auctioneers, junk dealers, peddlers/door-to-door sales, pawnbrokers, trash haulers, secondhand dealers, flea market businesses, tree-trimming businesses, sexually-oriented businesses, merchant patrol/security guard services, sign companies, and building and trade contractors. Please contact the City Clerk’s Office at (719) 269-9011 for further information regarding these licenses.
SALES AND USE TAX LICENSE APPLICATION

It is important that you complete all sections

Please print clearly and check the type of license requested.

License Fee: $20.00 / Per Calendar Year

Type of Application: Retail

Use

Service

Describe your business:

__________________________________________

BUSINESS INFORMATION

Trade Name of Business (D B A):

Taxpayer Name (owner, partner or corporate name):

Location Address of Business:

Mailing Address:

Accounting Records Can Be Examined At:

Business Telephone Number:

Fax Number:

Contact Name:

e-mail address:

Colorado Sales Tax License # (account #) Federal ID Number:

Bank Name:

Bank Account Number:

First Day of Business in Cañon City:

FILING FREQUENCY: ALL SALES/USE TAX FILERS ARE REQUIRED TO FILE ONLINE, ON A MONTHLY BASIS

If this is a liquor/beer establishment or medical marijuana establishment give City and State license/permit numbers:

(Contact City Clerk’s Office with questions regarding these licenses: 268-8011)

City: ________________________________ State: ________________________________
OWNERSHIP INFORMATION

If you acquired the business in whole or in part, complete the following:

Prior Owner's Name ______________________________  Date of Acquisition ______________________________
Prior Owner's Address ______________________________
Price of Personal Property (Provide List of Fixtures & Equipment) $ ______________________________

Indicate Type of Ownership:

___ Sole Proprietorship  ___ Corporation  ___ Partnership  ___ Limited Liability Co
___ Other  ___ Non-Profit 501(c) 3  (Attach copy of IRS letter of exemption)

(1)  Owner/Corporate Officer/Partner __________________________________________________________
Title ___________________________  Social Security # ______________________________
Address (Residence or P.O. Box, Street, City, State, Zip) ______________________________
Telephone Number ______ ( ) ______  Driver's License Number ______________________________

(2)  Authorized Individual for making inquiries and/or changes to the sales tax account
Title ___________________________  Social Security # ______________________________
Address (Residence or P.O. Box, Street, City, State, Zip) ______________________________
Telephone Number ______ ( ) ______  Driver's License Number ______________________________

THE CITY MUST BE MADE AWARE OF ANY CHANGES TO THIS ACCOUNT WITHIN 30 DAYS

I declare, under penalty of perjury, that this application has been examined by me and the statements made herein are made in good faith pursuant to the City of Carson City tax laws and ordinances and, to the best of my knowledge and beliefs are true, correct and complete.

Title: ___________________________  Date: ______________________________

Applicant's Signature: ___________________________  (Must be signed by owner or Corporate Officer)

Print Name: ___________________________

ALL APPLICATIONS MUST BE SIGNED AND INCLUDE THE $20.00 LICENSE FEE

Facility Information:  Own ___  Lease ___

If leased please provide the following:

Name of owner ___________________________
Address (P.O. Box, Street, City, State, Zip) ______________________________
Telephone Number ______ ( ) ______

FOR FINANCE USE ONLY

Authorized By: ___________________________  Date ______________________________
Reviewed By: ___________________________  Date ______________________________  Approved By: ___________________________  Date ______________________________