

***Special Event license is required when an individual, organization or vendor plans to conduct or participate in a retail sales event at a location other than the regular business location (if any) at which there are three or more vendors**

SPECIAL EVENT SALES TAX LICENSES

Single Event Sales Tax License

A single event sales tax license is required when an individual, organization or vendor plans to conduct or participate in a retail sales event at a location at which there are three or more vendors, other than the regular business operation. The single event license is valid only for sales made during the single event. The fee is \$8, but this license is free to vendors who already have a standard sales tax license. A license is required regardless of the anticipated amount of sales. [§39-26-103 (9) (b), C.R.S.]

Multiple Events Sales Tax License

Persons engaged in selling at retail at more than one special event at which there are three or more vendors in any two-year period have the option of obtaining a multiple events license rather than obtaining a single event license for each event. Multiple events licensees may participate in any number of events at various locations (other than their regular business location.) during the covered two-year period. The fee is \$16 for a two-year period, but is prorated in increments of six months if the license is purchased after June 30 of any year. There is no fee for this license to vendors who already have a standard sales tax license.

General Information on Special Events

It is the vendor's choice whether to purchase a Single Event Sales Tax License or a Multiple Events Sales Tax License, based on the number of events an individual plans to participate in and the license cost considerations. As a general rule, unless you know you will not participate in more than one event in a two-year period, it will be more cost-effective to purchase a multiple events license. Through Revenue Online, www.Colorado.gov/RevenueOnline, you Page 4 of 4 (04/18) may report and pay taxes for an event where you have recently made sales AND you may obtain a single event or multiple events license. If you already have a sales tax or special event license, you may report and pay taxes through Revenue Online. If you cannot register for an event license or file and pay taxes online, you may fill out a Vendor Special Event License Application for Single or Multiple Events (DR 0589) and then file your event sales tax on the Special Event Retail Sales Tax Return (DR 0098). The organizer of a sales event which includes three or more vendors may obtain a multiple events license. If the organizer obtains the license for the event, then the vendors need not obtain licenses individually. In that case, however, the organizer is required to remit all taxes collected by the vendors who do not have a license for the event and also for vendors who have a license but who elect to have the organizer remit the tax. The organizer is required to provide the department with a list of the names and addresses of the vendors. The organizer must also provide the license numbers of all vendors who have obtained their own licenses for the event and are remitting the tax to the state themselves. Send these lists to the Special Events Coordinator P.O. Box 13200, Denver, CO 80201-4600. If the event organizer does not obtain the license, the vendors at the event must obtain their own licenses and collect and remit the tax. [§39-26-103 (9) (b.5), C.R.S.] In all cases, a standard sales tax license is required if you participate in an event that occurs more than three times at the same location during any calendar year.