

## **CITY OF COLORADO SPRINGS TAX GUIDE**

### **LICENSES, FEES, AND REGISTRATION**

There are two types of licenses issued by the City Sales Tax Division.

#### **SALES TAX LICENSE**

A sales tax license is required for any person engaged in the retail sale of tangible personal property or taxable services in the City. A license is required for each location at which business is transacted. A retailer uses this license to collect and remit City Sales Tax, Automobile Rental Tax and Lodgers Tax.

New license applications are subject to the following fee schedule:

For a new license application filed between:	The fee is
January 1 through June 30 of the even-numbered year	\$20.00
July 1 through December 31 of the even-numbered year	\$15.00
January 1 through June 30 of the odd-numbered year	\$10.00
July 1 through December 31 of the odd-numbered year	\$ 5.00

The license is renewable and will expire on December 31 of every odd-numbered year. A renewal application and a non-refundable fee of \$20 is required at the time of renewal. Licenses that are renewed will be valid for a two-year period.

#### **TEMPORARY SALES TAX LICENSE**

Businesses making non-recurring retail sales in the City of Colorado Springs for sixty days or less can be issued a temporary sales tax license. Participants in special events who hold a regular retail sales tax license do not need a temporary license. The fee is \$20 for each temporary license. Additionally, a refundable cash deposit may be required.

#### **USE TAX ACCOUNT NUMBER**

Retailers or other businesses engaged in business in the City of Colorado Springs are required to pay City use tax on untaxed purchases of tangible personal property or taxable services used or consumed within the City. A use tax account must be established by the City of Colorado Springs to report use tax only. The Use Tax Account number may not be used to purchase items without payment of the City sales tax. There is no fee for a use tax account.

#### **RELATED TAX GUIDE TOPICS**

Sales Tax  
Use Tax

CS Code Section 2-7-104: WORDS & PHRASES DEFINED: PERSON  
CS Code Section 2-7-104: WORDS & PHRASES DEFINED: ENGAGED IN BUSINESS IN THE CITY  
CS Code Section 2-7-104: WORDS & PHRASES DEFINED: LICENSE  
CS Code Section 2-7-501: LICENSE REQUIRED  
CS Code Section 2-7-502: APPLICATION; RENEWAL; CONTENTS  
CS Code Section 2-7-503: LICENSE FEES  
CS Code Section 2-7-504: FORM OF LICENSE; LICENSE NOT TRANSFERABLE  
CS Code Section 2-7-505: TEMPORARY LICENSE; CASH DEPOSIT  
CS Code Section 2-7-506: CANCELLATION

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT COLORADO SPRINGS TAX CODE FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE CITY OF COLORADO SPRINGS SALES AND USE TAX ORDINANCE.

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