

Vendor Coordinators:

The Department of Revenue requires proof of a current special event license and it is to your city's, county's, and/or state's resources to get proof of prior year sales tax paid for your event.

A Special Event License must be applied for prior to an event. If vendors do not have a license, they may submit the Vendor Special Event License Application for Single or Multiple Events, DR 0589, available at Colorado.gov/Tax. Anyone who sells at retail in Colorado without obtaining a sales tax license commits a class 3 misdemeanor and may also be subject to a civil penalty of \$50 per day to a maximum penalty of \$1,000. [§39-26-103 (4), C.R.S.]

The sales tax is due by the 20th of the month following the date the event began. It may be filed on Special Event Sales Tax Return, DR 0098, available at Colorado.gov/Tax. To save time and to reduce filing errors, vendors may file their special event sales tax return using Revenue Online, (Colorado.gov/RevenueOnline). If they do not pay their taxes by the applicable due date, they will owe penalty and interest. Colorado law authorizes several kinds of civil tax penalties. The most common of these penalties are for late payment of tax or for the failure to file a required return. More severe penalties may also be charged under a variety of other circumstances, such as negligence, fraud, or willful failure to file.

Yes your vendors should be aware of the Colorado Revised Statutes 39-26-103, but vendor coordinator's should note the last two below. If as a vendor coordinator you choose the last one you need to collect all the taxes from everyone and pay it by the 20th following the event.

C.R.S. 39-26-103 (1) (a) It is unlawful for any person to engage in the business of selling at retail without first having obtained a license....

C.R.S. 39-26-103 (4) Any retailer who makes a retail sales without securing a license therefor commits a class 3 misdemeanor and shall be punished according to section 18-1.3-501, C.R.S. Any Retailer who makes retail sales without a license may also be subject to a civil penalty of fifty dollars per day to a maximum penalty of one thousand dollars.

C.R.S. 39-26-103 (9) (a) A person operating as a charitable organization, and defined in section 39-26-102 (2.5), may apply to the department of revenue for a license to engage in the business of selling at retail.

C.R.S. 39-26-103 (9) (b) A person conducting a singular sales event may apply to the department of revenue for a license to engage in the business of selling at retail for a temporary period of time.

C.R.S. 39-26-103 (9) (b.5) (I) A person engaged in retail sales at more than one special sales event in any two-year period may apply to the department of revenue for a license to engage in selling at retail at such special event over a two-year period.

C.R.S. 39-26-103 (9) (b.5) (II) Any person who organizes a special sales event shall inform each person making any retail sales at such special sales event of the various taxes and tax rates that apply to retail sales at the special sales event and shall mail to the department within ten days of the last day of such special sales event a list of the name, address, and special sales event license number, if any, of each person making any retail sales at the special sales event.

C.R.S. 39-26-103 (9) (b.5) (IV) (B) Any person who organizes a special sales event may apply to the department of revenue for a license for retail sales made at such special sales event.

After the event please send the name, address, and special sales event license number to Colorado Department of Revenue, Attn: Special Event Agent, PO Box 13200, Denver, CO 80201.

If you have any questions you may contact Colorado Department of Revenue Agent McCracken, dianne.mccracken@state.co.us, 303-915-8937 or Colorado Department of Revenue Special Event Agent Jamie Nicoletti, jamie.nicoletti@state.co.us, 303-866-5693 or 303-981-9153.