



Denver/Colorado Sales and Special Event Tax License Information

All exhibitors selling merchandise from the show floor or taking orders on either a wholesale or retail basis must have a valid Colorado Sales Tax License and must adhere to the local laws regarding sale/use tax collections for the City and County of Denver.

1. State of Colorado Special Event Tax Licenses

There are **two types of Colorado sales tax licenses**. The **Standard License** is for those businesses with one or more permanent locations in Colorado. The **Special Event License** is for businesses that have no permanent place of business but sell goods at fairs, festivals, bazaars, etc. and businesses that meet the requirements for a Standard License, but also sell at other locations.

Sales tax licenses provide a sales tax exemption to vendors on items purchased for resale. These licenses also obligate the Licensee to collect all applicable state and local sales taxes and remit the money to the Colorado Department of Revenue.

For information and assistance in determining if your event is subject to sales taxes or is exempt, please contact:

Colorado Department of Revenue
Tax Audit Compliance/Special Events
P.O. Box 13200
Denver, CO 80201-4600
Telephone: (303) 866-3711

2. City and County of Denver Special Event Tax License

As a Home Rule City, the City and County of Denver administers and collects its own sales/use tax separately from the State of Colorado. Denver imposes a 3.5% tax on sales and 4% tax on sales of prepared food and beverages. Anyone making retail sales at a special event must have a Denver Special Event Sales Tax License, which is obtained by completing a sales tax application.

All Show organizers, managers or sponsors of consumer shows, trade shows, conventions or any other type of special event held in our facility should contact the City and County of Denver to determine if they are required to apply for this license.

City and County of Denver Tax Investigations Unit
P.O. Box 17660
Denver, CO 80217-0660
Telephone: (720) 865-7046