



## 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 local laws regarding sales and use tax collections for the City and County of Denver.

- State of Colorado Special Event Tax Licenses

There are two types of Colorado sales tax licenses. The Standard License is for businesses with one or more permanent locations in Colorado. The Special Event License is for businesses without a permanent place of business that sell goods at fairs, festivals, bazaars, etc., and for businesses that meet Standard License requirements but also sell at other locations.

Sales tax licenses provide a sales tax exemption to vendors on items purchased for resale. These licenses also require 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 exempt, please contact:

**Colorado Department of Revenue  
Tax Audit Compliance/Special Events**

P.O. Box 13200  
Denver, CO 80201-4600  
Telephone: (303) 866-3711

- 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 and use tax separately from the State of Colorado. Anyone making retail sales at a special event must have a Denver Special Event Sales Tax License, 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 at 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