

# City and County of Denver, Colorado

## TAX GUIDE

### *Topic No. 68*

## RULES AND REGULATIONS

The Manager of Finance periodically prescribes forms and promulgates rules and regulations which are used in the administration and enforcement of the applicable sections of the Denver Revised Municipal Code (DRMC).

There are currently six Rules/Regulations in effect pertaining to tax collection:

- Rules Regarding the Assessment and Collection of Sales and Use Tax on Sales and Use of Tangible Personal Property Acquired by Construction Companies. (Effective 09/04/01)
- Rules Implementing the Exemption for Certain Food and Drink under the City Retail Sales and City Use Tax Articles of the Denver Revised Municipal Code. (Effective 10/01/98)
- Rules Regarding the Assessment and Collection of Sales and Use Taxes on the Sales and Use of Newspapers and Other Publications. (Effective 01/01/15)
- Rules Relating to Frequency of Periodic Sales and Use Tax Returns. (Effective 01/01/15)
- Rules Governing Hearings Before the Manager of Finance. (Effective 01/01/15)
- Rules Regarding Previously Paid Sales or Use Taxes. (Effective 01/01/15)

These rules are available from [www.denvergov.org/treasury](http://www.denvergov.org/treasury) or the Taxpayer Service Section of the Treasury Division at 720-913-9475.

\* DRMC Section 53-23. Administration of article; rules and regulations - Sales.

\* DRMC Section 53-94. Administration of article; rules and regulations - Use.

\* DRMC Section 53-169. Administration of article; rules and regulations - Lodgers.

\* DRMC Section 53-239. Administration of article; rules and regulations - Occupational Privilege - Employee.

\* DRMC Section 53-294. Administration of article; rules and regulations - Occupational Privilege - Business.

\* DRMC Section 53-344. Administration of article; rules and regulations - Facilities Development Admissions.

\* DRMC Section 53-398. Administration of article; rules and regulations - Telecommunications Business.

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT DENVER TAX LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE DRMC AND APPLICABLE RULES AND REGULATIONS.