City and County of Denver

Introduction to Business Tax
The tax rates used during this presentation were valid and correct at time of recording. Rates may have changed since the recording, please visit

www.denvergov.org/treasury for Denver’s tax rates and

• Increase Compliance With Denver’s Tax Laws And Procedures.
• Provide Sources Of Information & Guidance.
• Ensure Taxes Are Filed Correctly The First Time.
• Allow Taxpayers To Spend Less Time And Effort On Tax Issues, More Time Managing Their Business.
• Denver has its own laws, rules and regulations.

• Denver is its own county.

• Any taxes owed to Denver must be paid to Denver.

This presentation addresses only Denver’s Laws and Rules.
City and County of Denver

- www.denvergov.org/treasury
- Dial 311

Colorado Dept of Revenue – Current Tax Rates, by Jurisdiction

- www.colorado.gov/tax
The Treasury Division collects, records, and deposits all City and County of Denver taxes and other City revenues, and ensures compliance with all applicable tax law. The primary activities of the division include comprehensive and complete responsibility for all property and excise taxes, including billing, payment processing, reconciliation, tax compliance, tax collection, tax auditing, and taxpayer education.

Explore our FAQ page for commonly-requested information on property taxes, business taxes, 911 and other Treasury functions.

PROPERTY TAX
Pay your property taxes online, make payments for service lien, maintenance district, and local improvement project fee payments, find out when property tax payments are due, search for real and personal property tax records, and find the methods of payment accepted by the City and County of Denver.

BUSINESS TAX INFORMATION
File and pay your taxes online, find out about the various business taxes that the City and County administers and collects and obtain registration forms and tax returns.

REFUND PAYMENTS TO SENIOR AND DISABLED CITIZENS
Find out if you qualify, download the application, and locate available help. The program is available for qualifying Denver residents who are income limited and:
- 65 years of age or older, and/or
- totally disabled.

Go to Property Tax Info  Go to Business Tax Info  Go to Senior Refund Info
BUSINESS TAXES

The City and County of Denver administers and collects several different business taxes. See below for information about specific taxes, to download forms, or obtain payment information.

The City and County of Denver: General Tax Information Booklet (pdf) is intended to provide general tax information for anyone conducting business in the City and County of Denver. It provides information for collecting and filling sales, use, lodger’s, occupational privilege, facilities development, telecommunications, and property taxes.

eBiz TAX CENTER

The Treasury Division’s eBiz Center makes it easy to pay business taxes online, paper-free.

You can manage taxes for most accounts in the eBiz Tax Center:
- Sales Tax
- Use Tax
- Occupational Privilege Tax
- Lodger’s Tax
- Telecommunications Business Tax
- Emergency Telephone Charge (ES911)
- Facilities Development Tax

Get Started with eBiz Tax Services

Denver’s Tax Topic Guides are intended to be straightforward summaries of particular industries or business subjects. Each guide includes a brief description of the applicable law, one or more examples of taxable or exempt transactions, and references to the relevant portions of the Denver Revised Municipal Code (DRMC).

More Information
What Can I Do In Denver’s eBiz Tax Center

- File Returns
- Make Payments via Electronic Check or Credit Card
- Manage Tax Accounts
- Add Third Party Access
- Update Addresses
- Claim a Refund
- View Status of Refund
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### Forms to Download

- Account Change/Cancellation Form
- Affidavit - Exempt Purchase of Medical Supplies
- Affidavit of Exempt Sale
- Audit Statement of Understanding
- Claim for Exemption for Events at Hotels & Restaurants
- Claim for Refund Application
- Construction Equipment Declaration
- Exemption Application
- Marijuana Tax Bond - Medical Marijuana
- Marijuana Tax Bond - Retail Marijuana
- Power of Attorney
- Request for Certificate of Taxes Due for Business Personal Property & Excise Taxes
- Tax Rates 2018
- Tax Registration Application
City and County of Denver, Colorado

TAX GUIDE

Topic No. 70

SALES TAX

The Denver Revised Municipal Code (DRMC) imposes a 4.31% sales tax on the purchase price paid or charged on retail sales, leases or rentals of tangible personal property, products, and on certain services. Retail sales made online to customers located in Denver are subject to sales tax. Taxable services include, but are not limited to, the sale or furnishing of telephone and certain telecommunication services, electricity, steam and natural gas for energy producing purposes, software as a service, internet subscription services, sound system services, and television and entertainment services.

Any person making taxable retail sales in Denver is required to be licensed to collect and remit sales tax. Sales tax returns are required to be filed with remittance on or before the 20th day of the month following the close of the taxable period.

The purpose of the sales tax is to generate funds for the payment of expenses of operating and improving the City and its facilities and for the payment of principal and interest due on certain municipal bonds.

A retailer holds sales taxes in trust for the City. These taxes are public funds and the property of the City in the hands of the retailer until paid over to the City.

SPECIAL RATES

The DRMC imposes special tax rates for the following sales at retail:

A. A four percent (4.0%) tax rate is imposed on the sale of taxable food and beverages. Such taxable sales include food and beverages served or furnished by or in any establishment which prepares or serves the food and beverages for immediate consumption.

B. A four cent ($0.04) per gallon tax rate is imposed on the sale of aviation fuel.

C. A seven and one quarter percent (7.25%) tax rate is imposed on the rental of automotive vehicles for a period of thirty (30) days or less.

D. A nine and eighty-one hundredths percent (9.81%) tax rate is imposed on the sale of recreational marijuana.
CONTINUE YOUR DENVER TAX EDUCATION BY VIEWING OUR OTHER TUTORIALS FOR THE VARIOUS TAX TYPES MENTIONED DURING THIS SHORT INTRODUCTORY TUTORIAL.