Denver (City and County) Sales Tax

The mission of the Treasury Division of the Department of Finance for the City and County of Denver is to collect, record, deposit, invest and disburse all taxes and other revenues of the City and County of Denver. By carrying out this mission in a professional, efficient, and customer-oriented manner, we maximize the financial resources available to meet the needs of the community and its citizens.

The mission of the Tax Compliance Section is to equitably collect taxes that fund services for the Denver community. Denver as a “Home Rule City,” collects and administers its own taxes.

Denver’s current sales tax rates are:
- 4.31% for non-food items
- 4.00% for food and beverages

Please note: Denver taxes are reported separately from the State of Colorado sales taxes. The total combined rate of sales tax is 8.31% for non-food items and 8.0% for food and beverages, respectively.

For more information www.denvergov.org/Treasury

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**Event Coordinators** - It is your responsibility to:

- **Notify the Tax Collections Unit (720-913-9446) of your event as soon as possible.** A Tax Revenue Agent will then be assigned to work with you.
- **Provide a list of all vendors** (food, merchandise, etc.) to the assigned Tax Revenue Agent in advance of the event (preferably 30 days).
- **Distribute the Special Event packets to all of your vendors.** These packets will include an [Application/Registration and a Sales Tax Return].
- **Work with your vendors** to ensure that they have completed the Application/Registration form and paid the Special Event Sales tax license fee of $5.00 before the event. Vendors must have their license onsite.

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**Vendors** - It is your responsibility to:

- **Complete the Application/Registration form for a Special Event sales tax license** if you will be making retail sales. The Special Event license fee is $5.00 per event. Please submit the Application/Registration form as soon as possible **before** the event. If you are already a licensed Denver vendor with a current Denver sales tax license, no additional license or fee is required. Please include any sales made at the special event on your regular sales tax return for that period.
- **Charge and collect the appropriate sales tax rate.** Denver’s sales tax rate is 4.31% for non-food items and 4% for prepared food and beverages. Additionally, the State of Colorado imposes a 4.00% sales tax. Please refer to the combined sales tax chart provided by your organizer.
- **Use the sales tax return provided by the organizer to remit the sales tax collected.** The due date is the 20th of the month following the event. If for any reason you do not receive a sales tax return, you can use the template found on the Treasury website; but please call us at 720-913-9446 to receive the correct account number to put on your return.

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**Facilities Development Admissions Tax (AKA ‘Seat Tax’)**

If you are holding an event on property owned or leased by the City and County of Denver **AND** you are charging an admission fee, you must collect the 10% tax on any ticket that is sold. Although commonly referred to as a “seat tax,” the ordinance states that admission means “the right to an entrance and an occupancy of a seat or an entrance alone.” The tax “shall be conspicuously, indelibly and separately stated and charged from the sale price on the ticket.” For more information please contact (720) 913-9446 for assistance or review the FAQs at this page.

**Note:** Some parking lots operated by independent vendors may be City property. When dealing with a parking lot management company, be sure to determine whether the City owns the property.

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**Please Note:** A City and County of Denver Tax Revenue Agent may contact vendors at the event itself. This will be to collect the Special Event license fee if not previously paid and/or to collect sales tax from a previous event.

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Additional Information

Denver Tax Information: www.denvergov.org/Treasury

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