

SALES TAX INFORMATION GUIDE



**Town of Snowmass Village
P.O. Box 5010
Snowmass Village, CO 81615
www.tosv.com
(970) 923-3796**

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Sales Tax & Business License Contact Information

Town of Snowmass Village Finance Department

For Sales and Lodging Tax Questions

P.O. Box 5010

Snowmass Village, CO 81615

(970) 923-3796

ktrojillo@tosv.com

Town Clerk's Office

For Business & Sales Tax License Information

P.O. Box 5010

Snowmass Village, CO 81615

(970) 923-3777

Colorado Department of Revenue

Taxpayer Service Division

222 S. Sixth Street Grand

Junction, CO 81501

(970) 248-7140

<https://www.colorado.gov/pacific/tax/sales-tax-file>

Pitkin County Finance Department

530 E. Main Street Suite 201

Aspen, CO 81611

(970) 920-5220

City of Aspen Finance Department

130 South Galena Street

City Hall, 1st Floor Aspen,

CO 81611 (970) 920-5040

Base Village Master Association

(For special lodging assessment and resort fee)

(970) 924-6081

Tax Rates

Sales Tax Rate

| | | |
|---------------------------------------|----------------------|--------------------------------------|
| Town of Snowmass Village | 3.50% | Paid to the Town of Snowmass Village |
| State of Colorado | 2.90% | Paid to the State of Colorado |
| Pitkin County | 3.60% | Paid to the State of Colorado |
| Roaring Fork Transportation Authority | <u>0.40%</u> | Paid to the State of Colorado |
| Total Sales Tax Rate | <u>10.40%</u> | |

Lodging Tax Rate

| | | |
|-------------------------------|----------------------|--------------------------------------|
| Town of Snowmass Village | <u>2.40%</u> | Paid to the Town of Snowmass Village |
| Total Lodging Tax Rate | <u>12.80%</u> | |

Town Sales Tax License Information

An annual license is required to conduct business in the Town of Snowmass Village. Doing business in the Town means the selling, leasing or delivering in the Town or any activity in the Town in connection with the selling, leasing or delivering of tangible personal property by a retail sale for use, storage, distribution or consumption in the Town.

Examples include:

- Maintaining a place of business within the Town
- Leasing or renting personal property within the Town
- Making deliveries into the Town
- Soliciting business within the Town

Annual sales tax licenses are \$85 and can be obtained through the Town Clerk's Department.

Who Must Collect Sales Tax

Anyone who is doing business in the town must collect and remit sales tax. *Doing business in the Town* means the selling, leasing or delivering in the Town or any activity in the Town in connection with the selling, leasing or delivering in the Town or tangible personal property by a retail sale for use, storage, distribution or consumption within the Town. This includes the delivery of construction materials and short term rentals on private homes, condos and hotel rooms. This term shall include, but shall not be limited to the following methods of transaction business:

- The maintaining within the Town directly, or indirectly, or by a subsidiary, an office, distribution house, salesroom or house, warehouse or other place of business.
- The soliciting, either by direct representatives, indirect representatives or manufacturers' agents, by distribution of catalogues or other advertising, by use of any communications media, or by any other means whatsoever, or business from persons residing in the Town and by reason thereof receiving orders from, or selling or leasing tangible personal property to, such persons residing in the Town for use, consumption, distribution and storage for use of consumption in the Town.

Tangible personal property means corporeal personal property.

Tax Imposed on Rentals

When right to continuous possession or use of any article of tangible personal property is granted under a lease or contract and such transfer or possession would be taxable if an outright sale were made, such lease or contract shall be considered the sale of the such article and the tax shall be computed and paid by the vendor upon the rentals paid. This includes but is not limited to lodging, skis, vehicles, party supplies, and machinery.

List of frequently asked questions on taxable items

**This list is not all inclusive. If you have further questions please contact the Finance Department.*

TAXABLE ITEMS

| | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| CIGARETTES | | X |
| CONSTRUCTION MATERIALS (SEE BELOW)* | X | |
| CONCRETE DELIVERED AND POURED | X | |
| DELIVERY CHARGES (IF STATED SEPERATELY) | | X |
| DOORS, WINDOWS, ETC. DELIVERED AND INSTALLED HERE BY AN OUT OF TOWN BUSINESS | X | |
| ELECTRIC SERVICE | X | |
| FEED FOR LIVESTOCK | | X |
| GAS SERVICE | X | |
| GOODS PURCHASED IN PERSON IN ANOTHER TOWN AND DELIVERED BY THE STORE** | | X |
| GOODS PURCHASED OVER THE INTERNET AND DELIVERED BY THE STORE | X | |
| GOODS PURCHASED OVER THE PHONE AND DELIVERED BY THE STORE | X | |
| HOTEL FURNISHINGS SOLD WITH SALE OF HOTEL | X | |
| HOTEL FURNISHINGS BOUGHT FOR RESALE (WHOLESALE BUT THE RESALE IS TAXABLE) | | X |
| LEASED VEHICLES | X | |
| LIVESTOCK | | X |
| LODGING (LESS THAN 30 DAYS) | X | |
| LONG TERM RENTALS (30 DAYS OR MORE) | | X |
| PRESCRIPTION DRUGS | | X |
| PROSTEHTIC DEVICES | | X |
| RENTALS (Skis, machinery, tents, chairs, etc.) | X | |
| SEPERATELY-STATED CHARGES FOR SERVICES | | X |
| SERVICES CHARGES THAT ARE ESSENTIAL TO PROVIDING MEALS AND BEVERAGES INLUDING CATERING SERVICES | X | |
| TELEPHONE SERVICE | X | |
| TIPS AND GRATUITY LEFT VOLUNTARILY | | X |
| VENDING MACHINES | X | |
| VIDEO STREAMING | X | |
| WINDSHIELDS INSTALLED IN TOWN | X | |

***ONLY NON TAXABLE IF THE PURCHASER PICKS UP THE MATERIAL AND PAYS THE SALES TAX IN THE CITY WHERE THE PURCHASE WAS MADE.**

****SALES TAX WOULD BE COLLECTED AND PAID TO THE TOWN IN WHICH THE STORE IS LOCATED.**

Exemptions from Sales Tax

The Town of Snowmass Village accepts the States' Exemption Certificate

The following sales are exempt from taxation:

- Sales to government agencies, religious, and charitable corporations
- Sales of cigarettes
- Prescription drugs and prosthetic devices
- Lodging accommodations for thirty days or more
- Sales of livestock or poultry and feed for livestock or poultry
- Wholesale sales
- Labor and services if stated separately on the invoice
- Newspapers

Lodging Tax

The Town has a 2.4% lodging tax. This is in addition to and does not replace the 3.5% sales tax. The lodging tax is levied up the entire amount charged to any person for sleeping accommodations for a period of less than thirty days.

Tax Cannot be Absorbed

It is unlawful for any retailer to advertise, hold out, or state that the sales tax will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold.

Reporting Period Options and Filing Due Dates

Available Filing Options:

Monthly Filing- If your business submits more than \$60 a month in sales taxes you must file on a monthly basis.

Quarterly Filing- If your business submits less than \$60 a month in sales taxes you may choose to file quarterly. You are still required to complete separate sales tax forms for each month but may remit them on a quarterly basis.

Sales Tax Returns must be post marked by the 20th of the month in which they are due. For example, if you are a monthly filer, your January taxes would be due by the 20th of February. If you are a quarterly filer, your returns for January, February, and March would be due on the 20th of April.

If your return is post marked after the 20th, you must pay a 10% penalty. If your return is post marked after the last day of the month in which they are due, you must pay a 10% penalty plus 0.5% interest for every month the return is late.

A return must be filed even if no tax is due.

Completing the Sales Tax Form

Forms are available on our website www.tosv.com under Departments- Finance & Human Resources- Sales & Lodging Tax. You may also contact the Finance Department if you would like forms mailed to you.



TOWN OF SNOWMASS VILLAGE SALES & LODGING TAX RETURN
 P.O. BOX 5010
 Snowmass Village, CO 81615
 (970) 923-3796

Monthly Quarterly One- Time Special Event

> If you are only remitting Sales Tax, please complete the first column.
 > If you are also remitting Lodging Tax please complete both columns.

COMPUTATION OF TAX

1. GROSS SALES & SERVICE (Only include lodging sales for lodging tax)
2. ADD: BAD DEBTS COLLECTED
3. TOTAL LINES 1 & 2
4. DEDUCTIONS:
 - A) Sales to other licensed dealers for resale
 - B) Sales out of taxing area (Included in #1)
 - C) Non-taxable service sales (Included in #1)
 - D) Sales to government agencies, religious, or charitable corporations
 - E) Sales of gasoline and cigarettes
 - F) Prescription drugs/prosthetic devices
 - G) Trade-ins for taxable resale
 - H) Bad debts charged-off, returned goods, trade discounts and allowances where tax was paid (Cash discounts are not allowed)
 - I) Other (Explain)
 - J) Total (Add 4A through 4I)
5. NET TAXABLE SALES (Line 3 minus 4J)
6. AMOUNT OF SALES TAX (Line 5 x .035) (3.5%) OR AMOUNT OF LODGING TAX (Line 5 x .024) (2.4%)
7. EXCESS TAX COLLECTED
8. ADJUSTED TOWN TAX (Add lines 6 & 7)
9. LATE FILING. If return is postmarked after the 20th of the month due, A & B apply.
 - Add: A) Penalty (.10 x line 8)
 - B) Interest (.005 x number of months late x line 8)
10. TOTAL TAX, PENALTY & INTEREST DUE (Add lines 8, 9A, & 9B)
11. ADJUST PRIOR PERIODS (Attach copy of notice)
 - A) Add Underpayment
 - B) Deduct Overpayment
12. TOTAL DUE AND PAYABLE (Line 10 plus 11A & 11B)
13. CHECK AMOUNT (Add both columns)

| | Sales Tax (3.5%) | Lodging Tax (2.4%) |
|-----|------------------|--------------------|
| 1. | | |
| 2. | | |
| 3. | | |
| 4. | | |
| A) | | |
| B) | | |
| C) | | |
| D) | | |
| E) | | |
| F) | | |
| G) | | |
| H) | | |
| I) | | |
| J) | | |
| 5. | | |
| 6. | | |
| 7. | | |
| 8. | | |
| 9. | | |
| A) | | |
| B) | | |
| 10. | | |
| 11. | | |
| A) | | |
| B) | | |
| 12. | | |
| 13. | | |

- Complete the left column (Sales Tax) to calculate the Town's 3.5% Sales Tax amount due.
- If you are remitting tax for the rental of lodging accommodations of less than thirty days you must ALSO complete the right column (Lodging Tax) to calculate the additional 2.4% Lodging Tax due.
- Completely fill in the information at the bottom of the form including Period Covered, Business Name, Town Sales Tax # (contact the Finance Department if you are not sure of your #), Name, Title and Date. **The form must be signed!**

Period Covered _____ 2014
 Business Name _____ Town Sales Tax # _____
 Address _____
 Signed under penalty of perjury in the second degree _____
 Print Name & Title _____
 Date: _____ Phone: _____

Remit original form plus check to the Town of Snowmass Village and retain copy for your files.
Sales Tax must be post marked by the 20th of the month.

Business Changes and Closures

You must notify the Clerk's Department and also indicate on your tax return if one or more of the following occurs:

- Mailing address changes
- Business name changes
- Business moves
- A merger occurs
- Business is sold
- Business is no longer doing business

When a business is closed a Final Sales Tax Return must be filed.