

**TOWN OF SNOWMASS VILLAGE
BUSINESS/SALES TAX LICENSE
RULES AND REGULATIONS**

PLEASE KEEP FOR YOUR RECORDS

BUSINESS AND SALES TAX LICENSE

An annual license is required to conduct business, collect sales tax, either or both and includes all Contractor type licenses, such as builders, concrete, drywall, electrician, excavation, fire alarm, general, gutter, insulation, landscaping, masonry, mechanical, painting, plumbing, roofing, sheetmetal, solar, waterproofing, utilities, etc. . . **(A PHYSICAL PRESENCE /LOCATION WITHIN THE TOWN IS NOT REQUIRED)**. The fee for a license shall be Eighty-five dollars (\$85.00). Commencing with the fiscal year 2006, the Town Manager shall determine the current year fee by multiplying the base fee by the percentage increase in the Denver-Boulder Consumer Price Index from the year 2003 and rounding the result to the next highest whole dollar, which rate shall not exceed One hundred Thirty-five dollars (\$135.00). The license fee shall be paid at the time of the submission of an application for a new license or a renewal license. The Town Manager shall establish rules and regulations for the issuance of such licenses. **(Ord. 10-1997 §3)**.

PURPOSE

These regulations require the annual licensing and regulation of all businesses conducting retail sales or general business within the Town and limited regulation of all businesses. The regulations also provide the Town with necessary information concerning the activities of businesses in order to protect the property, health, welfare, peace, and safety of its citizens, inhabitants and visitors.

ALLOCATION OF BUSINESS AND SALES TAX LICENSE FEES

ARTICLE III SECTION 4-31 – The fees collected under Article I of this Chapter shall be allocated to the costs and expenses of the operation of the Town Clerk's Department. **(Ord. 10-1997 §3)**.

ADMINISTRATION

The administration of Business/Sales Tax licensing shall be vested in the Town Clerk, who is authorized to do the following:

- (1) Collect license fees and issue receipts;
- (2) Create all forms;
- (3) Promulgate and enforce all reasonable rules and regulations necessary to the operation and enforcement of Business and Sales Tax licensing.
- (4) Investigate, determine and order the revocation and suspension of an annual Business License, Sales Tax License, or Business/Sales Tax License for violation of **Chapter 4, Article I, Section 4.2 of the Snowmass Village Municipal Code**.

APPLICATION

An application for a Business License and/or Sales Tax License must be made in writing to the Town Clerk on forms provided by the Town Clerk's Department. An application must be approved and the appropriate fees paid before any business begins operation within the Town.

LICENSE REQUIRED

To lawfully conduct business within the Town, other than those with 501(c)(3) status or those which are government entities, are required to obtain an annual Business License from the Town. All businesses conducting retail sales within the Town as determined by the Town of Snowmass Village **Municipal Code Chapter 4, Article 4, Section 4-52, and Colorado Revised Statutes Title 39, Article 26**, are also required to obtain a Snowmass Village Sales Tax License.

MORE THAN ONE LOCATION

A Business License and/or Sales Tax License shall be obtained for each place of business and/or office branch located within the Town.

VENDOR LICENSE REQUIREMENT

To lawfully set-up a vending booth or conduct business at Special Events within Snowmass Village, all vendors are required to obtain a Business/Sales Tax License prior to the event they are involved with. This is mandatory regardless of whether the Vendor sells their wares or not. An application must be approved and the annual vendor's fee of \$15.00 must be paid prior to vendor booth set-up.

SHORT-TERM RENTALS

According to the Town of Snowmass Village Municipal Code, all homeowners/Property Managers who rent or lease their homes or portions of their homes, or who manage the leasing or rental for homeowners, a Business/Sales Tax License is required. The term *Short-term Rental* is defined as a rental for 30 days or less. For the purposes of collecting local Sales Tax, the law contained in the **Snowmass Village Municipal Code, Article IV, Section 4-52** is as follows: The term *sale* or *sale and purchase* also includes the transaction of furnishing rooms or accommodations by any person for the right to use or possess any room or rooms in a hotel, apartment hotel, lodging house, motor hotel, guest house, guest ranch, mobile home, auto camp, trailer court or trailer park under any concession, permit, right of access, license to use or other agreement, or otherwise.

HOME OCCUPATIONS

The application shall specify that the applicant is conducting a home occupation. A home occupation shall comply with the following standards in **Chapter 16A, Article III, Division 2, Section 16A-3-240 of the Municipal Code**.

LICENSE YEAR

January 31st to December 31st of each year.

LICENSE FEE

The license fee for the annual Business License, Sales Tax License or both Licenses shall be a flat fee of eighty-five dollars (\$85.00) for each license year.

PRO-RATED LICENSE FEE

If an application for a new Business License and/or Sales Tax License is made to the Town Clerk between July 1st and December 31st, the license fee shall be \$42.50 for the remainder of the license year and \$85.00 for each renewal license thereafter.

APPLICATION DEADLINES

1. *Renewals*

The application and fee shall be postmarked or hand delivered to the Town Clerk on or no later than December 31st of each license year.

2. *New License*

All new businesses shall deliver/mail the application and license fee to the Town Clerk prior to the commencement of business activity in any license year and will be subject to the same renewal due date as listed above.

DELINQUENT RENEWALS

Businesses with existing licenses who do not renew their license by December 31st will be notified of their delinquency by mail the following month and a \$50.00 late fee will be applied. Failure to up-date the Renewal License by January 31st is a violation of **Section 4-2 of the Snowmass Village Municipal Code** and will be turned over to the Town Attorney. **FURTHER, IT IS THE LICENSEE'S RESPONSIBILITY TO NOTIFY THE TOWN OF SNOWMASS VILLAGE BUSINESS LICENSING DEPARTMENT WITH ADDRESS CHANGES OR IF YOUR BUSINESS IS CLOSING TO AVOID YOUR ACCOUNT BEING CHARGED THE LATE FEE.**

Business managers with existing licenses who do not renew their license by January 31st will be issued a summons to appear in Municipal Court. A summons to appear in Municipal Court will be issued to the business manager of any business, which is operating without a current license. The business owner will be notified of the summons as well. A fine not to exceed \$1,000.00 or imprisonment for a period of not more than one (1) year or both will be left to the discretion of the court.

EXEMPTION FROM OBTAINING A LICENSE

The criterion applies to non-profitable organizations such as **churches** and **public schools ONLY**. Any business that wishes to claim exemption from these regulations shall file a Notice of Exemption with the Town Clerk on or before December 1st of each license year.

DENIAL OF LICENSE

1. Approval or denial will be made within ten (10) business days after the application has been reviewed by all appropriate review agencies/departments.
2. In the event an application is denied, the Town shall deliver to the applicant a written notice of denial which states the reasons therefore, together with a refund of the License fee submitted with the application.
3. Upon receipt of a notice of denial, the applicant may request re-consideration of the application by the Town Manager. Such request shall be made in writing within fifteen

(15) days of the date of the notice of denial.

ELIGIBILITY - DISCOUNT SKI PASS

- ♣ The business must have a current business license in the Town of Snowmass Village.
- ♣ The business must be located and operated in the Town of Snowmass Village
- ♣ Only owners, managers and employees working and living in the Roaring Fork Valley and Glenwood area are eligible for the discounted ski passes.
- ♣ Only bona-fide employees working at least a minimum of 20 hours per week during the ski season (November 20, 2006-April 23, 2007) may receive the discounted ski passes.

♣ Non-working spouses, friends, contract laborers, and consultants are not eligible.

♣ In order to verify eligibility, the participating business agrees to provide the following including but not limited to the Town of Snowmass Village upon request:

- Copy of Snowmass Village business license.
- A list of participants on a letterhead from the business.
- Unemployment tax report forms for the last quarter for employees participating in program. Numbers may be whited-out.
- Real Estate agents must present current license showing office affiliation.

♣ Payment to the Aspen Skiing Company for all ski passes must be paid by company check or credit cards.

♣ When requested, the business must agree to provide verification that it is in compliance with the above guidelines. Any member found in violation of the rules governing the program will have the discounted pass privilege revoked immediately, and be required to pay the difference between the discounted rate and the current pass price for non-business licensee. Participation by that employer in the program shall be immediately terminated and said employer shall be ineligible to participate in the program for a period of three years.

♣ Companies/individuals who do not submit requested information within 10 days or pursuant to a timely request for extension to a date certain of the Town of Snowmass Village, or the auditor, will have their passes revoked and will not be eligible for the program in the future.

♣ **Each ski pass is the property and responsibility of the Business Licensee.** If an employee with a business license pass quits, is terminated or works less than the minimum requirement (20 hours per week) during the ski season, it is the responsibility of the business to revoke the pass from the individual. These passes are not eligible for refunds, however, for a \$50 transfer fee, payable to Aspen Skiing Company, that pass may then be transferred to another employee. If the business does not return the original pass to Aspen Skiing Company when transferring that pass, an additional \$50 deactivation fee will apply. Until that pass is returned or put on the pull list the business is responsible for any fraudulent usage of that pass in Aspen Skiing Company areas. If the employer does not keep track of their passes during the ski season they may be found in non-compliance and removed from the program.

Donna J. Garcia-Spaulling, CMC
Deputy Town Clerk & Record's Manager
(970) 923-3777 ext. 610
dgarcia@tosv.com