

CITY OF WHEAT RIDGE SALES TAX DIVISION 7500 W. 29TH AVENUE WHEAT RIDGE, CO 80033

 Tax Technician
 303/235-2820

 Auditor
 303/235-2818

 Sales Tax Technician
 303/235-2825

Amusement Arcades or Amusement Centers

Having more than 3 amusement devices in the City of Wheat Ridge requires special licensing in addition to the Business/Sales and Use Tax License. Three or fewer amusement devices must be registered and are subject to a fee.

DEFINITION

Amusement devices include video games, pool tables, rides, skee-ball, foosball, pinball, electronic games, snooker tables, coin-operated movies and <u>anything else similar</u> except children's rides.

LICENSES

BUSINESS/SALES AND USE TAX LICENSE

Complete the Business/Sales and Use Tax License application.

- Fill in all the blanks.
- Include the fees stated on the form (\$20)
- Submit it to the Tax Office at the address given above.
- Renew each year in January (\$20)

AMUSEMENTS LICENSE

Every amusement arcade or center operating in Wheat Ridge must be specially licensed by the City.

Complete the Amusement Arcade or Amusement Center License Application

- An <u>amusement center</u> has 4 to 10 pay-to-play amusement devices.
 - More than 500 feet from the boundary of any school grounds
 - O Applicant and managers free of felony convictions in the past 10 years
- An <u>amusement arcade</u> has 11 or more pay-to-play amusement devices.
 - More than 1000 feet from the boundary of any school grounds
 - O More than 1000 feet from another amusement arcade
 - Applicant and managers free of felony convictions in the past 10 years
- Fill in all the blanks.
- Include the fees indicated on the form.
- Renew yearly at \$60 per device.

<u>3 or fewer pay-to-play amusement devices</u> are subject to a perdevice fee which also serves as a registration of them.

TAX

The purchase of amusements devices is not subject to the City sales or use tax. However, their "uses for a price" are considered short term rentals subject to the 3% sales tax. Here's how to calculate the tax:

- Determine receipts either by cash measurement or subtracting a former meter reading from the current one.
- 2. Multiply the receipts by 97% (1 minus the tax rate). This is the <u>taxable amount</u>.
- 3. Subtract the taxable amount from the receipts. This is the <u>tax due</u>.

Tax is to reported and remitted according to the following schedule as set out in the City Code section 22-40-c:

Tax averages more than \$100/month	monthly
Tax averages \$20 to \$100/month	quarterly
Tax averages less than \$20/month	yearly

Translated to sales, that means:

Sales more than \$3,333/month	monthly
Sales between \$667 and \$3,333	quarterly
Sales under \$667/month	yearly

The return and remittance are due 20 days after the end of the month, quarter or year.