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## ADMISSIONS TAX

There is a separately-filed 4% tax on the price of admissions to events. Admissions to events are not subject to sales tax. Payments to use amusement devices are subject to the 3.5% sales tax, not admissions tax.

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### DOES NOT APPLY TO:

- Government functions.
- Functions of Wheat Ridge-licensed exempt organizations.
- Public and Wheat-Ridge licensed non-profit private schools' functions.
- Refunded admissions fees, if the tax was refunded.
- Free passes or complimentary admissions.
- Non-profit museums.
- City-sponsored art exhibits or art shows at City facilities.

### NEW BUSINESSES

Check with Community Development to ensure the type of business you wish to operate is allowed at the location you've chosen. Please call (303) 235-2846

If the use is allowed by Community Development, complete the Business/Sales and Use Tax License application and submit it with the required \$20 licensing fee. The Business/Sales and Use Tax License is valid for the calendar year in which it's issued. Renewals are due by the end of January for subsequent years.

### LIQUOR? AMUSEMENTS?

If liquor or amusement devices are part of the business plan, other licenses are required. The City Clerk's office issues liquor licenses and amusements licenses. Please call (303) 235-2823.

### SPECIAL EVENTS

Special events in Wheat Ridge may require special permissions. Events at parks or city facilities must apply

through the Parks and Recreation special events process. Please contact Parks and Recreation at (303) 231-1307.

Events on private property may require approvals from Community Development for safety or zoning considerations. Please call (303) 235-2846.

Additionally, Public Works should be consulted about interruptions of traffic or street closures in association with the event. Please call (303) 235-2861

### USE TAX NOTES

Use tax applies to items used, but not sold, in conducting business if no local sales tax was paid when they were purchased. This includes office supplies, uniforms, decorations and advertising materials. Items specific to events include:

- wristbands, tickets, tokens or other proof of entry items;
- products or prizes given free at the time of admission; and
- products, food, beverage or prizes given free during the course of the event UNLESS they were specifically represented in advertising as included in the price of admission.

**REMEMBER USE TAX APPLIES ONLY WHEN YOU HAVEN'T PAID LOCAL TAX!**

A tutorial is available on our website and in printed form.

We are available by phone or email to answer your questions.