

Tax Reporter

Autumn 2016

You're Invited to Take Our Filing Method Survey

In the interest of increasing efficiency and bettering the use of resources, Wheat Ridge is considering making changes in how returns and payments are accepted. Yet, to make changes that are the least disruptive to taxpayers, we need information.

You're invited to take a short online survey for this purpose. Use the QR code to the right or type this address into your browser:



<https://www.surveymonkey.com/r/WR-Online>

Sales and Use Rate Increase on Ballot

Wheat Ridge voters will consider a ballot issue in November for a temporary .50% tax increase.

If passed, the rate change will be effective from January 1, 2017 through December 31, 2028. Look for updates in newspapers of general circulation and on the City's website. The Tax Division will issue a newsflash blast as well if the increase passes. Sign up today for Tax newsflash updates via the City's Notify Me tool at :

<http://www.ci.wheatridge.co.us/list.aspx>

Use the drop-down menu under "Available Lists" on the upper right corner of the Notify Me page to subscribe to Tax and Licensing items.

Border Areas and Tax Errors

Wheat Ridge is nine square miles surrounded by other local jurisdictions in the Denver Metro Area. ZIP-codes overlap municipal boundaries and so relying on them when determining taxing jurisdictions results in tax situs errors.

More accurate results come from using one of the Colorado verified databases. Documented use of either database allows taxpayers to be held harmless for errors from database errors. (See Code section 22-59) The databases are found at:

www.colorado.gov/pacific/tax/local-sales-use-tax-by-address

Central 38th Avenue is Our Vibrant Center



38th Avenue, known as the Ridge, offers fun shops and a choice of restaurants.

Snippet: Charitable Sales Exemption

Ordinance 1597, adopted in June 2016 by City Council, amends the City Code to exempt up to \$25,000 a year of fund-raising special event sales by non-profits. The Code also limits the exemption on a single transaction to a \$5,000 maximum. Sales by non-profits in places of business kept for the selling purpose, such as thrift and gift shops, are not included in the exemption.

The ordinance also amended license fees and tax deposits for special and fundraising events. Please get in touch with us if you'd like details.

Wheat Ridge City Hall Address

**Wheat Ridge City Hall
7500 West 29th Avenue
Wheat Ridge, CO 80033-8001**

Industry Highlights 2017: Liquor Occupations in Wheat Ridge

Since 1977, Wheat Ridge has assessed an annual occupation tax on the business of selling alcoholic beverages. The amount of the tax is based on the liquor license classification of the business as listed below.

Class C: Licensed to sell malt, vinous or spirituous liquors as clubs. \$900.00

Class D: Licensed as retail stores to sell in original containers, malt, vinous or spirituous liquors for consumption off the premises. \$650.00

Class E: Licensed as drugstores to sell malt, vinous or spirituous liquors in original containers for consumption off the premises. \$600.00

Class F: Licensed to sell malt or vinous liquors only by the drink for consumption on the premises. \$600.00

Class G: Licensed to sell beer, wine and spirituous liquors for consumption on the premises either as hotels or restaurants. \$900.00

Class J: Licensed to sell only three point two (3.2) percent beer shall be classified as follows:

Class J1: Licensed to sell or selling three point two (3.2) percent beer for consumption off the premises of the licensee. \$700.00

Class J2: Licensed to sell or selling three point two (3.2) percent beer for consumption on the premises of the licensee. \$700.00

Class J3: Licensed to sell or selling three point two (3.2) percent beer for consumption both on and off the premises of the licensee. \$2,200.00

Class T: All operators selling malt, vinous or spirituous liquors, by the drink, only for consumption on the premises; and such operators shall have available for consumption on the premises during business hours, sandwiches and light snacks; but they need not have meals available for consumption. \$1,300.00

The tax is due from existing operators on January 1st of each year and becomes delinquent on February 1st. New operators must pay the tax within 30 days of assuming operations. No proration or refund is allowed by the Code for partial-year operations.

The liquor occupation tax receipt must be displayed prominently in the business.

Contacts	What's Due	Filing Status	When It's Due
General Response Tax Contact (303) 235-2820 WRTax@ci.wheatridge.co.us	December 2016	ALL	January 20, 2017
	Business License Renewal	ALL	January 31, 2017
	January 2017	Monthly	February 20, 2017
Kathy Franklin Tax Supervisor kfranklin@ci.wheatridge.co.us (303)-235-2825 phone and fax	February 2017	Monthly	March 20, 2017
	March 2017	M & Quarterly	April 20, 2017
	April 2017	Monthly	May 22, 2017
Website Www.ci.wheatridge.co.us/taxinfo	May 2017	Monthly	June 20, 2017
	June 2017	M & Quarterly	July 20, 2017
Code of Laws Www.municode.com	July 2017	Monthly	August 21, 2017
	August 2017	Monthly	September 20, 2017
Building Permits and Zoning (303) 235-5931	September 2017	M & Quarterly	October 20, 2017
	October 2017	Monthly	November 20, 2017
	November 2017	Monthly	December 20, 2017