
VENDING MACHINES

Sales of products from machines are subject to the Wheat Ridge sales tax.

DEFINITION

Vending machines are equipment that dispense items such as candy, snacks, beverages, and novelties, to name a few, upon deposit of money, credit slips, credit cards or other forms of payment.

LICENSES

BUSINESS/SALES AND USE TAX LICENSE

Complete the Business/Sales and Use Tax License application.

- Fill in all the blanks.
- Attach a list of vending machine locations.
- Submit it to the Tax Office at the address given above.
- Renew each year in January
- Cancel the license if machines are removed

TAX

WHEN MACHINES ARE PURCHASED

Vending machines are subject to local sales tax at purchase, or the City's use tax in its absence.

SALES

Product sales through vending machines and all uses of coin-credit operated devices taxable in Wheat Ridge. The tax may be included in pricing and remitted by the gross receipts method, which is explained below using 3% tax.

1. Gross Take divided by 1.035 equals Taxable Sales
2. Gross Take minus Taxable Sales equals Sales Tax Due

HOW TO REPORT

Tax is to be reported and remitted on or before the 20th of the month after the reporting period on the following schedule based on a 3.5% tax rate (City Code section 22-40-c):

Average Monthly Sales	Average Monthly Tax	Reporting Period
Over \$3,333	Over \$100	Monthly
\$667 - \$3,333	Over \$20 - \$100	Quarterly
Under \$667	Under \$20	Yearly

A paper form will be mailed if you request it on the application. Filing online is recommended. For payment by virtual check, go to Salestaxonline.com. For payment by card, go to salestax.ci.wheatridge.co.us/sts1.