
BAZAARS AND RAFFLES

There are state and local tax and licensing obligations pertaining to the conduct of bazaars and raffles.

BAZAARS

LICENSE REQUIRED

A Business and Sales and Use Tax License is required to sell items at a bazaar, rummage sale or similar event and tax must be collected on the sales.

- A temporary license is recommended if only one such event is held yearly.
- If more than one sale event is held yearly, it's more economical for your organization to obtain a regular Business and Sales and Use Tax License.

HOW AND HOW MUCH

Regular License

- Application is available at City Hall or www.ci.wheatridge.co
- Complete the form entirely.
- Return the form to the Tax Office with the following fees:
- \$0 application fee
- \$20 licensing fee

File a sales tax return by the 20th of the month following the sale or as indicated on the license.

Temporary License

- Application is available at City Hall.
- Complete the form entirely.
- Return the form to the Tax Office with the following fees:
- \$100 sales tax deposit
- \$0 application fee
- \$20 license fee
- \$100 site cleanup deposit may be required by Zoning if the sale is to be held outside.

Within 10 days of the completion of sales, complete a sales tax return. If the tax owed is less than the deposit, the difference will be refunded.

The temporary license is valid only for the time specified.

RAFFLES

BE AWARE!!!! Raffles are regulated by the State of Colorado and subject to specific rules depending on the items being raffled.

- A state license is required.
- *Only* non-profit religious, charitable, labor, fraternal, educational, voluntary firemen's or veterans' organizations within Colorado may obtain the license.
- The organization must have existed continuously for the 5 years immediately prior to the event.
- At least one member of the organization must be certified or in the process of being certified as a *games manager*.
- Violations are subject to fines.
- Proceeds are not subject to City sales tax.

Any fee to enter the event, even if door prizes or goody bags are given, is subject to 4% City admissions tax.

Information: www.sos.state.co.us/pubs/bingo_raffles/

Secretary of State—Licensing
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