

City of Colorado Springs

Tax Guide

Temporary and Special Events

Temporary or special events are events where multiple vendors gather and sell on a short-term basis. These types of events may include fairs, trade shows, or community events and are often hosted by an event coordinator or organization.

The sale of tangible personal property, to include food and drink for immediate consumption, is subject to city sales tax. Vendors must be in full compliance with City Sales Tax Code in order to participate in events.

License Requirements:

Participants who make taxable sales are required to hold a City sales tax license. There is no fee for the license. The application may be completed online at:

<https://coloradosprings.munirevs.com>

1. Businesses who hold an existing City sales tax license may remit taxes for the event on their regular license. No additional license is required.
2. Businesses who are transient and do not hold a regular City sales tax license shall obtain a temporary/ special event sales tax license.

CS CODE SECTION

2.7.104 Words and Phrases:
Retailer
2.7.201, 2.7.404, 2.7.501, 2.7.505,
2.7.602, 2.7.809, 2.7.1007

Related Tax Guides

Charitable, Religious, and
Governmental Exemption
Fund Raising
Occasional Sales/Casual Sales

This guide provides an overview of specific subject matter and is not intended to be substituted for the full text within the City of Colorado Springs Tax Code.

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License Types: Single Event or Multiple Event

1. A single event sales tax license is required for vendors who participate in a single event at one location.
2. A multiple event sales tax license may be obtained if the vendor participates in more than one special event in any two-year period. The vendor is required to provide the City with a listing of all events they intend to participate in. The license renewal period follows the same schedule as the State of Colorado.

Question? email us at:
saletax@coloradosprings.gov



Event Coordinator Requirements.

1. The coordinator is required to submit a detailed listing of all participants to the City Sales Tax Office prior to the event. The listing shall include vendor's business name, owners name, mailing and email address, telephone, and City sales tax license number.
1. The coordinator is required to notify all vendors of their responsibility to obtain a license and collect city sales tax. If participants remain unlicensed, then the coordinator is required to obtain a license and remit sales tax on their behalf. The coordinator shall gather and submit all sales detail reports, sales tax collections, and the final tax return at the conclusion of the event.
2. Prior to the start of the event the City may require the coordinator to submit a cash bond. The cash bond amount is based upon anticipated sales for the event. A bond will be required when the event has open tax liabilities from the previous year's event.
3. Pursuant to City Code, any excess collections must be remitted to the city. The return and vendor's gross sales listing are due by the 20th of the month following the end of the event.

Charitable or Religious Organizations Temporary Event Sales

Exempt organizations who host special events open to the public are considered retailer's and are responsible for collecting and remitting sales tax. The organization's exempt status does not extend to the individuals purchasing from the tax-exempt organization.