

City of Colorado Springs

Tax Guide

Agents: Salespersons, Auctioneers, and Representatives

Definition

An agent is a person, as defined under City Code, authorized by another to act on their behalf. City Code specifically defines an agent as a retailer, whether its actions are direct or indirect.

Duty to Collect

As a retailer, an agent is responsible for the collection and remittance of city sales tax. In some cases, the company represented by the agent handles the shipping and billing of the goods sold. If the company does not collect city sales tax, then the agent is responsible for collecting and remitting the tax to Colorado Springs.

Common Example

1. A 3rd party sales representative is an agent for a company which is located outside the City. The agent sells products to customers located inside the City. The goods are shipped from the company's warehouse to the customers. The company handles the billing for these sales. If the company does not collect city sales tax, then the agent of the company is required to do so.

CS CODE SECTION

2.7.104 Words and Phrases:
Engaged in Business
Retailer
2.7.201, 2.7.501, 2.7.602,
2.7.608

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.

01/2019

Question? email us at:
salestax@springsgov.com