



Single Event Sales Tax License Policy

A Single Event occurs when vendors, including non-profits, engage in the temporary business of selling merchandise i.e., food, drinks, other good in City of Steamboat Springs. In compliance with our home-rule municipality code (Sec,22-129), the City mandates a sales tax license for such activity.

Single event coordinators will be given the flexibility to decide whether they prefer to take the responsibility of collecting sales tax for all transaction during the event or to ensure that each vendor holds an individual license.

List Vendor's Information Submission

Event coordinator must provide a detailed list of their vendors at least 45 days before the scheduled event.

- This proactive approach allows sufficient time for verification by the sales tax staff. It provides enough time for the unlicensed vendors to apply for a single event sales tax license, and to pay a standard deposit fee.
- Vendors with regular sales tax license are exempt of applying for single event license, but must be included in this list, and undergo a verification of their sales tax status.
- If the event coordinator prefers to collect the sales tax on behalf of their vendors, they still have to provide a list of vendors.

Following the receipt of vendors information, the Sales Tax staff will grant approval of the event by signing off on the special event permit.

Number of Vendors:

The process for tracking and collecting deposits, as well as managing single event license applications, depends on the number of unlicensed vendors involved.

- For events with fewer than 10 vendors, the City Tax Division takes charge of these tasks.
- In the case of events with 10 or more vendors, the responsibility shifts to the event coordinators. They are required to submit one check or one online payment covering all deposits.

Application Deadlines:

To streamline administrative processes, vendors are mandated to submit their single event applications a minimum of two weeks before the beginning of the event and to pay one of the following deposit fees:

- A standard deposit of \$100.
- Late submissions deposit of \$200 - If application is submitted less than 2 weeks prior the event.
- Vendors with a history of non-compliance must proactively engage with the Sales Tax Division to resolve any outstanding issues. This includes clearing of their delinquency status and paying a Single event deposit of \$300. Upon timely collection and remittance of the sales tax for the next two events, the vendor's deposit will revert to the standard rate for future events.
- If the event organizer will handle sales tax collection for their vendors, they must obtain a single event sales tax license, and they will benefit from a reduced single event deposit of \$50 per vendor.

Sales Tax Remittance:

Following end of the event, vendors are obligated to remit the collected sales tax within 10 days.

- The deposit **CAN NOT be deducted** from the amount of tax due.
- Upon timely filing and payment of sales tax, the deposit will be refunded.
- Penalty and interest will be assessed for late filings starting 10 days after the event. Failure to remit the taxes within 90-days period, will result in full retention of the vendor's deposit. This will move the vendors account to the tax division's routine collection process, this vendor will be categorized as "non-compliant" and not allowed in future events.

Deposit Refunds:

The deposit will be promptly refunded upon the timely remittance of the sales tax.

- For deposits collected by city staff, refunds will be initiated upon request or within a 90-day period following the event.
- Deposits paid by event coordinators will follow a structured refund process with a maximum of three transactions:
 - The first refund will be processed on or about the 30th day after the event.
 - The second refund will be initiated on or about the 60th day after the event.
 - The third and final refund will be processed on or about the 90th day after the event.

Deposits from vendors who fail to file within 90 days of the event will be retained in full by the City of Steamboat Springs.