



Valerie A. Palumbo
Tax Audit Manager

Sales Tax Division
1 City Hall Place
P.O. Box 1427
Pueblo, CO 81003
(719) 553-2659 – Phone
(719) 553-2657 - Fax

WELCOME!

As a vendor at **any Special Event held in the City of Pueblo**, you are required to collect and remit City of Pueblo sales tax on your total sales for the event using the attached return. For those vendors who have a City of Pueblo license, you are required to file separately using this attached return. The only exception is that food for home consumption is not taxable. If you are unclear as to what qualifies for home consumption, please phone our office.

Use Tax will be due on any Tangible Personal Property that is used, stored or consumed. Meaning if you are giving away food, beverage, pens, cups etc. then Use Tax at 3.7% will be due to the City of Pueblo. Credit is given if Sales Tax was charged and paid to any other City in Colorado. If the rate is less than 3.7% then the difference is owed. Please use the attached form for that purpose as well.

The total tax rate applicable is 7.6%. Use the attached sales tax return to remit the City of Pueblo's portion of the tax (3.7%). Please make sure that you include your name and address on the return. The balance of the tax (2.9% state and 1% county) should be remitted to the State of Colorado.

Non-Profit Vendors:

Organizations must charge and remit sales tax on tangible personal property sold to or consumed by individuals who pay for them directly or indirectly. The fact that proceeds from such sales are to be used for charitable purposes does not make the sale exempt from tax. If a suggested donation is required for purchase of goods this constitutes a taxable sale. If the customer can donate any amount or donate nothing and can still receive goods or services, this would be considered a true donation and not subject to tax. The organization would then be responsible for paying Sales or Use Tax on the items being given away.

The City of Pueblo's tax is due within 10 days of the event. If you have any questions, please contact our office at (719) 553-2659.

We hope you enjoy the event!

A handwritten signature in blue ink that reads "Valerie A. Palumbo".

Valerie A. Palumbo
Tax Audit Manager

S1



CITY OF PUEBLO FINANCE DEPARTMENT-SALES TAX DIVISION
P.O. BOX 1427 PUEBLO, CO 81002
Main # (719) 553-2659 Fax # (719) 553-2657 E-Mail salestax@pueblo.us
SPECIAL EVENT SALES TAX RETURN - DUE BY

ACCT#: _____

DATE: _____ RETURN PREPARED BY: _____ PHONE: _____

BUSINESS/ORGANIZATION NAME: _____ EMAIL: _____

ADDRESS: _____

EVENT (DATE & PLACE): _____

SALES: _____

AMOUNT SUBJECT TO USE TAX: _____

SALES/USE TAX 3.7%: _____

KEEP THIS COPY

PENALTY: THE GREATER OF \$15.00 OR 10%: _____

(+) INTEREST: 1% PER MONTH: _____

TOTAL AMOUNT DUE: _____



PENALTY & INTEREST DUE IF FILED AFTER

IF NO MONIES ARE DUE INDICATE "NO SALES" OR "ZERO AMOUNT DUE" ON THE RETURN. VENDORS CURRENTLY LICENSED ARE STILL REQUIRED TO COMPLETE AND FILE THIS RETURN. RETURNS AND MONIES ARE DUE 10 DAYS AFTER THE EVENT.



S1



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RETURN THIS COPY

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