



Town of Windsor
Finance Department - Sales Tax Division

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FREQUENTLY ASKED QUESTIONS

WHAT ARE THE SALES TAX REQUIREMENTS TO HOST A SPECIAL EVENT IN WINDSOR?

Definition of "**Special Event**" means any sales event taking place at a single location for a limited period of time not to exceed seven (7) consecutive days, which includes three (3) or more vendors.

Special Events are fun, and everyone in the Town of Windsor and surrounding communities look forward to participating in the activities you are carefully planning. We appreciate you and all of your volunteers for the hard work put forth in getting an event like this off the ground. The Town of Windsor welcomes you and wishes you great success!

Some popular annual Special Events held in Windsor include: *Summer Concert Series, 4th of July Celebration, and Windsor Harvest Festival.*

Final approval of your event is not given until each Windsor department has reviewed the application or permit for compliance of the Town's Municipal Code and State Statutes.

For your financial benefit, it is **highly recommended that before you start your advertising campaign**, you first obtain approval from the Town of Windsor. On average, a 60-day window is necessary for review by all town departments. This complete review by Town staff will help ensure a successful and safe event.

✓ Sales Tax Department – 970-674-2486. A **Windsor Special Event Sales Tax License** is required for the Event Organizer/Planner. Fee is \$10.00 & not refundable. Everyone invited to make sales at a Windsor special event must, by Colorado Statute, obtain a Multi-Event Sales Tax License from the State of Colorado.

✓ Events Department – 970-674-2441. For special events conducted in Windsor where Town facilities or parks are being used, a separate Special Event Application must be completed and returned to the Town's Event Coordinator according to the timeline established by the Event Coordinator. The information in the packet is distributed to other Town departments for approval. Fees vary.

✓ Town Clerk Department – 970-674-2404. Liquor License is mandatory if distributing alcohol is part of your event. Fees vary.

✓ Planning Department – 970-674-6436.

✓ Police Department – 970-674-6400.

✓ Public Works Dept. – 970-674-5400.

✓ Colorado Department of Revenue – 970-494-9805. Local Service Center is located at 3030 S. College Ave. Fort Collins, CO 80526

[MORE INFO: WINDSOR SPECIAL EVENT LICENSE](#)

The *Windsor Sales Tax License* issued to the Event Organizer will “blanket” all of the vendors invited to make sales at the event. This license gives the Organizer the authority to collect and report only the 3.95% Windsor sales tax on behalf of everyone making sales during the event.

Individual vendors invited to attend a Special Event do not have to apply for the *Windsor* license. However, Organizers should communicate well in advance to their vendors that Windsor requires the Colorado Multi-event license number which is mandatory by Colorado Statute. **See Colorado FY19 concerning Licenses.**

Thirty (30) workdays prior to the event, the Organizer is required to provide the Windsor Sales Tax Department a complete list of everyone invited to sell tangible items, food, beverages & alcohol. This list will include each participant’s name, address, contact numbers, *and their Colorado Special or Multi-Event sales tax license number*. The 30 day deadline is required so each number can be verified for compliance and then sent to the State’s revenue office one week prior to the event.

[WHO IS THE EVENT ORGANIZER?](#)

The Event Organizer is the taxpayer obligated to report to the Director of Finance all sales and sales tax revenue that is collected during the event. In Windsor, sales tax must be collected from the public on all tangible personal property sold at retail, which also includes food and beverages.

[WHAT ARE THE RESPONSIBILITIES OF THE EVENT ORGANIZER?](#)

1. Licensing: A Windsor special event sales tax license assigns the right and the obligation to collect taxes for the Town of Windsor to the Event Organizer. Individual vendors participating in the special event need not obtain a Windsor sales tax license for the event, but they are required to collect city and state sales tax on the items they sell to the public, and pass the local (3.95%) tax revenue to the Event Organizer.

2. Collecting: The Event Organizer collects **Windsor** sales tax from each participating vendor before the event ends. The funds collected for the Town are a *Public Trust*. It is your responsibility to adequately account for and remit these funds directly to the Finance Director of the Town of Windsor.

3. Reporting: Only one (1) Sales Tax Return *must* be remitted to the Finance Department by the Event Organizer **within fifteen (15) days** following the event ends. The penalty for late filing is 15% of the tax in addition to the amount due. Only the Event Organizer is eligible to retain a Vendor’s Fee, provided the return and tax are paid on time.

4. Communicating: The Event Organizer is responsible for communicating city ordinances and state regulations to their participating vendors. This information should include the current sales tax rate for the city, collection times, park and facility regulations, safety and health codes, State statutes, and any other city regulations as they may pertain to the event.

This FAQ is not all-inclusive of all regulations in the Town of Windsor. Also, be advised that just because your organization may have permission from a private land owner or business owner to set up, you do not have City approval to conduct the event at that site. You must contact the Town of Windsor for complete information concerning municipal codes, zoning & policies enforced within the city limits.

5. A MANDATORY meeting to finalize sales tax requirements between the Event Organizer and the Sales Tax Administrative Clerk must be held no later than three (3) business days prior to the start of the special event. You will be asked to schedule your meeting time during regular business hours; 8am - 5pm, Monday – Friday.

WHAT ARE THE RESPONSIBILITIES OF PARTICIPATING VENDOR(S)?

Individual Vendors **must** contact the State of Colorado Department of Revenue Taxpayer Division concerning special event or multi-event licensing, collection and reporting of sales tax for Colorado. The CDOR local service center is located at 3030 South College Avenue in Fort Collins. The local phone number is 970-494-9805. Or the vendor may contact the CDOR offices in Denver at 303-238-7378. The State’s website address is www.revenue.state.co.us. It is HIGHLY RECOMMENDED that vendors without this license go directly to the Taxpayer Division located closest to them. Application on-line can take up to 6-weeks before obtaining their license number. By going to the local service center directly, the number is assigned on-site. There is no additional cost if the vendor already has a standard sales tax license for their regular business location. The Town of Windsor must have this special sales tax license number 30-days before the event.

Individual Vendors **must** collect sales tax at the current tax rate on every retail sale of tangible items sold to the public, including food and beverages. They are required to remit the 3.95% Windsor sales tax revenue directly to the Event Organizer before leaving the event or during the time period established by the Event Organizer at the conclusion of their participation at the special event. The individual vendor must comply with the Statutes of the State of Colorado concerning payment of the State sales tax revenue.

Charitable and Non-Profit Organizations who sell tangible personal property, including food and/or beverages, to the public during a special event **must** collect sales tax for the Town of Windsor and **must** remit that tax to the Event Organizer at the conclusion of their participation of the event. Not all charitable or non-profit organizations are exempt from collecting sales tax. Only organizations holding a 501(c)(3) letter from the IRS are exempt from collecting sales tax. A copy of the Federal IRS 501(c)(3) letter must be on file in the Windsor sales tax office 30 days before the event.

All Merchants and Businesses who are licensed to do regular business at another location within Colorado **must** collect sales tax from the public during their participation in the special event and this tax **must** be remitted to the Event Organizer during the time period established by the organizer and at the conclusion of the event. The sales conducted at the site of the special event shall not be included in the gross sales on their regular City or Colorado sales tax return.

Special Events are “special” and all sales and Windsor sales tax collected at the event must be reported as EVENT REVENUE and remitted directly to the Event Organizer who will prepare the appropriate forms for the Town of Windsor.

This FYI is not all inclusive and ordinances and regulations may change without notice. Please contact the Windsor Special Events Coordinator and/or the Windsor Finance Department for current or more information.