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## Tax Compliance Guide

Food  
Topic 342

(01/2011)

The *Westminster Municipal Code* imposes a sales tax upon the purchase price paid for tangible personal property sold at retail in the City. To the extent that a sufficient, legally-imposed sales/use tax was not paid at the time of purchase to the City or another municipality, Westminster use tax is due. While some taxing jurisdictions provide an exemption for certain food sales, such as food sold for home consumption, the *Westminster Municipal Code* provides no such exemption. Candy and soda continue to be subject to Westminster tax as they were prior to changes in state statute.

Qualifying wholesales or sales to governments and certified charitable organization are exempted similar to other sales of tangible personal property and taxable services. In addition to the exemptions provided for sales of other taxable items, food and certain meals are exempt from tax when purchased from qualifying retailers with Federal food stamps or funds provided by the supplemental food program for woman, infants and children (the W.I.C. program).

Water is exempt from tax only when sold by the City's water utility. This exemption does not extend, for example, to bottled water or ice sold by retailers including those providing such via home or business delivery.

Food and water sold through vending machines or other coin operated devices are subject to sales tax; however, the vendor is permitted to include the tax in the price of the items sold. All other vendors must add the tax to the price showing it as a separate and distinct item.

Purchases of food that do not include a sufficient, legally-imposed sales tax are subject to use tax and should be reported on line 8 of the periodic City sales/use tax return. Meals given away without charge are also subject to use tax. There is not a special sales or use tax rate for food, meals, or water.

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### Related Topics

Restaurants & Bars  
Governments & Charitable Organizations  
Wholesale Sales

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### Citations

*Westminster Municipal Code*  
§ 4-1-5. Retailer Responsible for Collection and Payment of Tax  
§ 4-2-2. Definitions  
§ 4-2-3. Rate; Imposition and Collection; Distribution  
§ 4-2-5. Transactions and Items Subject to Tax  
§ 4-2-6. Exemptions from Sales Tax  
§ 4-2-7. Exemptions from Use Tax

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT WESTMINSTER TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE WESTMINSTER MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

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### Contact Us

For additional assistance, please contact us:

City of Westminster  
Sales Tax Division  
4800 West 92<sup>nd</sup> Avenue  
Westminster, CO 80031

**Phone:** (303) 658-2065

**Fax:** (303) 706-3923

Administrative offices are open Monday through Thursday from 7:00a.m. to 6:00p.m. (closed Friday).

**E-mail address:** [salestax@cityofwestminster.us](mailto:salestax@cityofwestminster.us)

**Website:** <http://www.cityofwestminster.us>  
From the Business menu, choose Westminster Taxes