WESTMINSTER

Department of Finance
Sales Tax Division

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Tax Compliance Guide

Delivering exceptional value and quality of life

Home Rule Cities
Topic 345

(10/2006)

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Article XX, Section 6 of the *Colorado Constitution* vests the authority to make, amend to, add, or replace the charter of their city or town in the people of that city or town provided that it has a population of at least 2,000 people. The charter, and the ordinances made pursuant to the charter, becomes the city or town's organic law and extend to all local and municipal matters. In cases where these laws conflict with the laws of the State, the laws of the city or town supersede State law within its territorial limits. Such cities and towns are called home rule cities.

In the context of taxation, home rule cities administer and collect their own taxes. Tax ordinances, bases, rates, vendor fees, forms, and other rules and regulations may vary from city to city and may also be different from the State. Taxpayers must license separately with each home rule jurisdiction and remit taxes accordingly. In most cases, the point of delivery is the point of taxability, and will determine which tax ordinances apply to each transaction.

The City of Westminster is a home rule city. Neither the Colorado Department of Revenue nor any other taxing authority may collect tax on behalf of the City. Any person who is engaged in business in the City of Westminster must obtain a City license and collect and remit Westminster taxes on all taxable transactions. Tax returns and remittances must be sent to the Westminster Sales Tax Division and not to the Colorado Department of Revenue. Payment to the wrong jurisdiction does not relieve a retailer of their liability to the City. It should also be noted that Westminster imposes taxes upon certain transactions and items differently than the State and other home rule municipalities.

For a complete listing of home-rule cities, vendors should refer to Colorado Department of Revenue form DRP 1002, which is available on their website *www.taxcolorado.com*. This form is updated semi-annually.

Citations

Colorado Constitution
Article XX. Home Rule Cities and Towns

Westminster Municipal Code
§ 4-1-5. Retailer Responsible for the Collection & Payment of Tax
§ 4-2-1. Legislative Intent

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.

Contact Us

For additional assistance, please contact us:

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From the Business menu, choose Westminster Taxes