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## Tax Compliance Guide

*Delivering exceptional value and quality of life*

### Occasional Sales Topic 351

(10/2006)

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A retailer who would not otherwise be required to obtain a license per the *Westminster Municipal Code*, but makes an extraordinary sale, and collects Westminster sales tax, must remit such tax to the City. The remittance must be accompanied by a letter on corporate letterhead, including the date and amount of the sale.

Sales tax is held in trust by the retailer until remitted to the City and remains, at all times, property of the City. As such, all Westminster sales tax collected must be remitted directly to the City. Because Westminster is a home-rule City, and collects and administers its own taxes, neither the Colorado Department of Revenue nor any other jurisdiction may collect taxes on the City's behalf.

Westminster businesses that generally provide non-taxable services but make an extraordinary taxable sale must collect and remit Westminster sales tax on their next periodic City sales/use tax return.

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### Examples

1. A Westminster service business purchases new furniture for its waiting area. An employee offers to purchase the existing furniture from the business. The business must collect Westminster sales tax on the purchase price paid by the employee and remit it on their next periodic City sales/use tax return.

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### Related Topics

Direct Sales Companies  
Employee Sales  
Licensing  
Temporary Vendors

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### Citations

*Westminster Municipal Code*

- § 4-1-5. Retailer Responsible for Collection & Payment of Tax
- § 4-1-6. Trust Status of Tax in Possession of Retailer
- § 5-2-2. License Required
- § 5-3-2. License Required
- § 5-4-2. License Required

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:

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Sales Tax Division  
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Westminster, CO 80031

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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