



COLORADO • SINCE 1878

Filing Periods and Due Dates

Filing Frequencies

Every business licensed with the City must file a City of Louisville Sales/Use Tax Return at least annually, **even if no tax is due**. A taxpayer engaged in business in the City at two or more locations must obtain a sales/use tax license for each location but may file one consolidated return and include a schedule showing the gross sales, net taxable sales and sales and use tax due for each location. 13-period filers must notify the City in writing of the scheduled tax payment dates prior to January 1 of each calendar year.

A taxpayer's filing frequency is based on the amount of tax remitted on an average monthly basis as follows:

Estimated Sales or Use Tax Liability	Required Filing Frequency
\$100 or more/month	Monthly
\$100 or less/month	Quarterly
\$25-\$50/year	Semi-Annual
\$25 or less/year	Annual

Annually, taxpayer payments will be reviewed and adjusted, if necessary, for the following calendar year. Notice of the new filing frequency will be shown on the annual Louisville license renewal notice.

Any taxpayer whose annual sales tax liability is in excess of \$75,000 must remit the sales tax monthly by automated clearing house (ACH) credit payment through the City's designated bank. See the "Payment of Taxes" publication in this Tax Guide.

Special event participants must obtain a Louisville Sales/Use Tax License to sell merchandise. Vendors may choose to remit tax monthly by indicating the months' they will be participating on the license application, or they may remit tax quarterly.

Filing Period Due Dates/Timely Filing

Sales and use tax shall be due and must be remitted to the City on or before the 20th day of the month following their required reporting period.

Final returns shall be due 30 days after the legal date of transfer of ownership or closure of a business.

Timely payment will be determined by the U.S. postmark date if mailed, by the date the City's bank confirms receipt of funds if paid by ACH or by the date on the receipt issued by the City cashier if dropped off or paid in person.

Any due date which falls on a Saturday, Sunday or legal holiday recognized by either the Federal Government or State of Colorado shall be extended to the first business day following the weekend or holiday.

The information contained in the Tax Guide publications is intended to offer general guidance in layman's terms, for this topic, industry or business segment, and is not intended for legal purposes to be substituted for the full text of the Louisville Municipal Code rules and regulations. This guide does not constitute a city tax policy.

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Filing Periods and Due Dates

Filing Period	Start Date of Period	End Date of Period	Tax Due Date for Period
Monthly	1 st day of Month	Last Day of Month	20 th of following month
1 st Quarter	January 1 st	March 31 st	April 20 th
2 nd Quarter	April 1 st	June 30 th	July 20 th
3 rd Quarter	July 1 st	September 30 th	October 20 th
4 th Quarter	October 1 st	December 31 st	January 20 th (of next year)
Semi-Annual	January 1 st and July 1 st	June 30 th and December 31 st	July 20 th and January 20 th
Annual	January 1 st	December 31 st	January 20 th (of next year)

Examples

1. Business A is a service repair company operating in a neighboring city that occasionally performs repairs for Louisville residents and businesses. Business A performs work in Louisville on a regular basis and has sales for parts of approximately \$700 a month (\$25.55 in City sales tax). Business A must obtain a Louisville Sales/Use Tax License and may remit tax on a quarterly basis.
2. Business B is a Louisville manufacturer that sells its product wholesale and seldom or never has sales tax to report. Business B, however, purchases items for the business on which City sales tax was not charged at the time of purchase and therefore must pay use tax to the City. It's annual Louisville Sales/Use Tax Return and payment for the prior year was \$25,000. The City changed the filing frequency for Business B to monthly for the upcoming year based on the amount of use tax paid, and indicated the new filing period on the license renewal notice.
3. Business C is a Special Event vendor selling at the Louisville Farmer's Market. They will be selling food and craft items in July and August only. Business C must obtain a Louisville Sales/Use Tax License by completing the Special Events license application and marking the months of July and August on the application. The vendor will only be required to file returns with the City for those months.
4. Business D closed their business on March 3rd. Business D must file a final Louisville Sales/Use Tax Return on or before April 2nd, remit any sales tax owed for sales made, and remit any use tax owed for purchases made through the March 3rd closure date.
5. Business E purchases a Louisville business on April 10th and commences operations. The purchase includes tangible personal property assets valued at \$30,000 on the bill of sale. Business E must immediately apply for a Louisville Sales/Use Tax License if it has not already (Please see "Licensing Requirements" in this Tax Guide for additional information). The use tax on the purchase price of \$30,000 is due from the purchaser on or before May 10th, and the sales tax collected on taxable sales made between April 10th and April 30th is due by the 20th of May.

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