

City of Louisville

Sales and Use Tax Workshop

Jessica Zeas

Tax Auditor

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Sales Tax Team

salestax@louisvilleco.gov

(303) 335-4515

Monday -Thursday: 8am - 4pm

Fridays by appointment



City *of*
Louisville

COLORADO • SINCE 1878

Topic Overview

- 01 Resources**
- 02 Tax Overview**
- 03 Use Tax**
- 04 Licensing**
- 05 Online Portal**
- 06 Tax Returns**

Important Websites

City Code - Chapters 3.20 - 3.34

Official Sales and Use Tax Code and Regulations

Online Tax Portal

File Sales Tax Returns

Renew Tax License (In-City Businesses Only)

Tax & Licensing Site

Links to the City Code and Online Portal

Updated Overviews of City Sales and Use Tax Rates, Licensing and More

Forms and Applications (License Application, Blank Sales Tax Form, Blank Use Tax Form)

Tax Guide - comprehensive guide to the administration and taxation of products and services

+ Tax & Licensing Division

+ Utility Billing

Budgets And Financial Reports

Financial Policies

City Council Meeting Agendas,
Packets, & Minutes



[Local Government](#) » [Government](#) » [Departments](#) »

Finance and Utility Billing

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The Department of Finance directs all budgetary decisions and financial dealings for the City, including accounts payable and accounts receivable. In addition, the department is responsible for the Comprehensive Annual Financial Report and oversees information services for the City.

If you have questions, please contact the Finance Department at 303.335.4500.

Finance Committee Agenda & Packets can be found under [City Council Meeting Agendas](#).

CONTACT INFORMATION

Main Office:
303.335.4500

Hours of Operation

In Person Hours
Monday - Thursday
8 am - 4 pm

Location

City Hall
749 Main Street
Louisville CO 80027



UTILITY BILLING



TAX AND
LICENSING

- FINANCE AND UTILITY BILLING

- Tax & Licensing Division

Online Tax & License Portal

Online Portal FAQs

Forms & Applications

Tax Rates

Revenue Reports

Business Lists

Tax Guide

+ Utility Billing

Budgets And Financial Reports

Financial Policies

City Council Meeting Agendas,
Packets, & Minutes

Tax & Licensing Division

NEW 2024 City Sales and Use Tax Rate: 3.775%

For more information, please click [here](#).



**ONLINE TAX &
LICENSE PORTAL**



**ONLINE PORTAL
FAQS**



**FORMS &
APPLICATIONS**



TAX RATES



**COLORADO SUTS
SYSTEM**



**MUNICIPAL CODE
CHAPTER 3**

CONTACT INFORMATION

Taxpayer Support:

303.335.4515

Fax: 303.335.4527

[Email](#)

Hours of Operation

In Person Hours

Monday - Thursday

8 am - 4 pm

Location

City Hall

749 Main Street

Louisville CO 80027

What is Sales Tax?

- When tangible personal property or taxable services as defined in the Louisville Municipal Code (LMC) are sold or provided to an end user, sales tax must be collected by the seller.
- End User - When a transaction takes place and the purchaser has no intent of re-selling the item(s), the purchaser is considered the end user.
- Retailers must add the sales tax due to the taxable purchase price and show the tax as a separate and distinct item

How Much Sales Tax Do I Collect?

Sales Tax Remit to:	Tax Jurisdiction	Tax Rate
City of Louisville	Louisville	3.775%
State of Colorado	State	2.9%
State of Colorado	RTD	1.00%
State of Colorado	Cultural District	0.10%
State of Colorado	Boulder County	1.185%
Total	Combined Rate	8.960%

What is Use Tax?

- As a business, you will sell goods, but you also will buy goods
Bakeries will buy cookie trays, companies will buy software, etc
- When a vendor has not charged sales tax, the purchaser must pay use tax. Use tax does not apply to inventory actually sold in the normal course of business
- Use tax due to the City is reduced by the amount of sales or use tax legally paid to another municipality up to the City's tax rate
- If separately stated on the invoice, use tax does not apply to shipping rates

How Much Use Tax Do I Owe?

Use Tax Remit to:	Tax Jurisdiction	Tax Rate
City of Louisville	Louisville	3.775%
State of Colorado	State	2.9%
State of Colorado	RTD	1.00%
State of Colorado	Cultural District	0.10%
	Boulder County	0.00%
Total	Combined Rate	7.775%

How to Calculate Use Tax

1. Calculate the Percentage of Tax Paid
1. Search Municipal Tax Rate of the City of Purchase
1. If the Tax Rate of the City is Greater than 3.775%, No Additional Use Tax is Due
1. If the Tax Rate of the City is Less than 3.775%, Additional Use Tax is Due
Additional Percentage = $0.03775 - \text{Tax Rate Where Purchased}$
Tax Due = Subtotal * Additional Percentage

*Good Resource for Finding Tax Rates in CO: <https://colorado.ttr.services/>

Example 1

Computer Source – Denver, CO Invoice #475

1 Laptop	\$1,450.00
Discount	<u>-200.00</u>
Subtotal	\$1,250.00
Shipping	20.00
Tax	<u>110.13</u>
Total	\$1380.13

1. Calculate the Percentage of Tax Paid
Tax Paid / Subtotal
 $\$110.13 / \$1250 = .0881$

1. Search Municipal Tax Rate of the City of
Purchase

Denver, CO City Tax Rate = 4.81%

State of Colorado Tax Rate = 2.9%

RTD/CD = 1.1%

Total = 8.81%

1. If the Tax Rate of the City is Greater than
3.775%, No Additional Use Tax is Due

Tax Due = **\$0**

Example 2

Sample Company – Longmont, CO

1 Laptop	\$1,450.00
Discount	<u>-200.00</u>
Subtotal	\$1,250.00
Shipping (Cust pick-up)	No Charge
Tax	<u>108.94</u>
Total	\$1,358.94

1. Calculate the Percentage of Tax Paid

Tax Paid / Subtotal

$$\$108.94 / \$1250 = .08715$$

1. Search Municipal Tax Rate of the City of Purchase

Longmont, CO City Tax Rate = 3.53%

Colorado Tax Rate = 2.9%

Boulder County Sales Tax Rate = 1.185%

RTD/CD = 1.1 %

Total = 8.715%

1. If the Tax Rate of the City is Less than 3.775%,
Additional Use Tax is Due

Additional Percentage = 0.03775 - Tax Rate Where
Purchased

Additional Percentage = 0.03775 - 0.0353 = 0.00245

Tax Due = Subtotal * Additional Percentage

Tax Due = \$1250 * 0.00245 = **\$3.06**

What Kinds of Licenses are There?

- 1** Business License & Sales Tax License
- 2** Marijuana License
- 3** Liquor License

Who Needs a Sales Tax License?

Any person or business entity “engaged in business in the city.”

- Owning, leasing, renting or otherwise exercising control over real or personal property within the City of Louisville
- Operating a place of business within the city, including a home-based business;
- Sending one or more employees, agents or commissioned sales persons into the city to solicit business or to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons;
- Maintaining one (1) or more employees, agents or commissioned sales persons on duty at a location within Louisville;
- Makes more than one retail sale and delivery of tangible personal property, products, or services, to a location in the city during the calendar year.

Who Needs a License?

- Includes:
 - Retailers
 - Professional Service Firms
 - Consulting Firms
 - Healthcare Offices
 - Personal Training Businesses
 - Gyms and Yoga Studios
 - Contractors
 - Any Business Entity

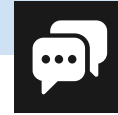
Why?



Accurate Information

Allows for the Sales Tax Team to accurately report trends in businesses and sales tax remitted to the city

Informs city council decisions



Effective Communication

Sales Tax Team can communicate more individually about specifics of your business

Sales Tax Team can send out information to businesses as needed

Who Needs a License?


- In City Businesses
- In City Special Events
- Outside City Businesses

How to Apply

In-City

- \$25 Licensing Fee
- Complete In-City Application

MAIL APPLICATION AND FEE TO:
SALES TAX & LICENSING DIVISION
749 MAIN STREET
LOUISVILLE, CO 80027
www.louisvilleco.gov

 **City of Louisville**

CONTACT INFO:
EMAIL: salestax@louisvilleco.gov
PHONE: (303) 335-4516

20 SALES/USE TAX LICENSE APPLICATION
License Fee \$25.00

1 Trade (DBA) Name of Business	
Taxpayer Name Owner(s), Partner(s), or Corporation	
Business Location Address -Street, City, State, Zip-	
Mainline Address	

- Renew Annually
 - Either via portal or check with application (check renewal box)
 - \$25 Renewal Fee

Out of City

- No Licensing Fee
- Complete Outside City Application OR Register via SUTS

MAIL APPLICATION TO:
SALES TAX & LICENSING DIVISION
749 MAIN STREET
LOUISVILLE, CO 80027
www.louisvilleco.gov

 **City of Louisville**

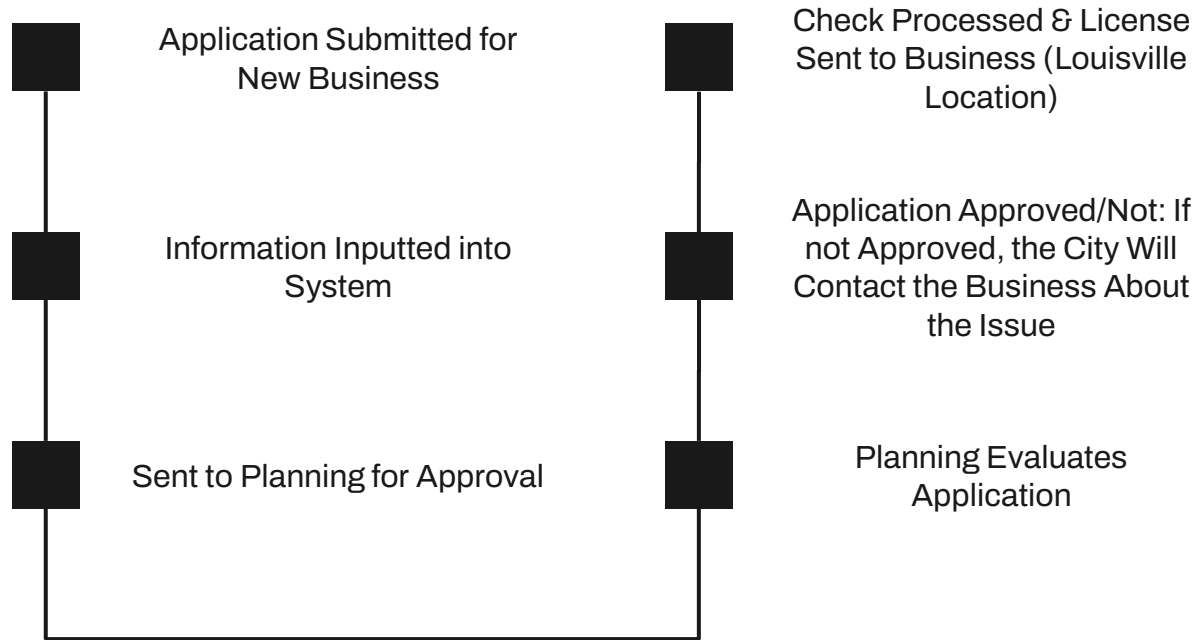
CONTACT INFO:
EMAIL: salestax@louisvilleco.gov
PHONE: (303) 335-4516

20 SALES/USE TAX LICENSE APPLICATION
(\$0.00 License Fee)

1 Trade (DBA) Name of Business	
Taxpayer Name Owner(s), Partner(s), or Corporation	
Business Location Address -Street, City, State, Zip-	
Mainline Address	

- No Renewal Requirement
 - Keep sales tax team informed with updating/changing information

Application Process (City End)



Initial Use Tax

- A one-time tax that may be owed to the City of Louisville on the assets, equipment, and supplies purchased or brought into the City in order to operate a new business
- When an in-City transfer of ownership includes assets as part of a lump sum transaction, use tax due is based on the book value established by the purchaser for depreciation purposes
- Applies to all purchases made within 3 years of moving to or starting a business in the City
- Due the 20th of the following month after the business start date
If your Business opens January 1st, initial use tax is due February 20th

City of Louisville

749 Main Street, Louisville, Colorado 80027

SALES/USE TAX LICENSE

Effective: 01/01/2022

Expires: 12/31/2022

License # 09997.1

Fee Paid: \$25.00

DBA Name / Location Address

**LOUISVILLE PEAK SPORTS
749 MAIN ST
LOUISVILLE CO 80027-1829**

Customer Name / Mailing Address

**LOUISVILLE PEAK SPORTS
749 MAIN ST
LOUISVILLE CO 80027**

Type Of Business:

Other Retail Goods



Finance Director

Note: This LICENSE is not transferable, POST IN A CONSPICUOUS PLACE.



ONLINE Account Inquiry

Welcome to City Of Louisville Sales Tax and Licensing. This website allows you to:

- View your Account History
- File a Tax Return and Pay Online
- Renew your License

City Code

Password:

Login

Lost Your Password?



Log Out

Home/Locations

Account Management

Change Password

Primary Contact

Additional Contacts

Business Contact Info

My Account History

Transaction History

Customer: 09997 - LOUISVILLE PEAK SPORTS
Business Id: 1 - LOUISVILLE PEAK SPORTS
Location Address: 749 Main St, Louisville, CO 80027-1829

Account Summary

Contact Name: Penney Bolte
Email Address: salestax@louisvilleco.gov
Contact Phone: (303)335-4516

There is 1 associated location with a total outstanding balance of \$ 0.00
 Click on *Location Code* to view

Location	Address	Current Balance	Status
Active Business Locations			
101040	749 Main St, Louisville, CO 80027-1829	\$ 0.00	Active

Log Out
Home/Locations
Account Management
Change Password
Primary Contact
Additional Contacts
Business Contact Info
My Account History
Transaction History
Balances
Online Forms
File A Tax Return
Renew A License
Print A Blank Form
Print License
FAQ
Tax Form And Return Help

Change Your Password

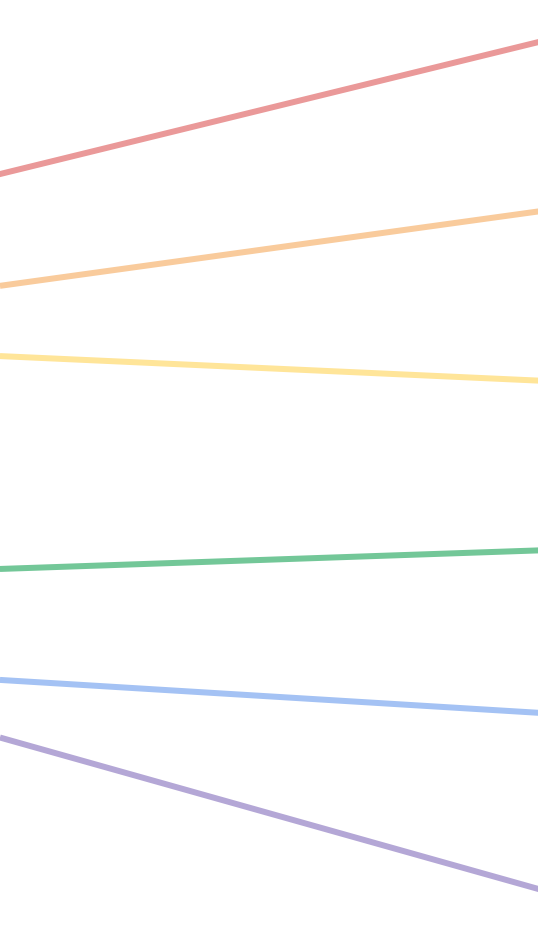
Add Additional Contacts for your Business

Change the Contact Information for your Business

Check if your Account Has any Outstanding Balances

File a Return

Renew Your License (Only In-City Businesses)





- Log Out
- Home/Locations
- Account Management**
- Change Password
- Primary Contact
- Additional Contacts
- Business Contact Info
- My Account History**
- Transaction History

Customer: 09997 - LOUISVILLE PEAK SPORTS
Business Id: 1 - LOUISVILLE PEAK SPORTS
Location Address: 749 Main St, Louisville, CO 80027-1829

File An Online Tax Return

Incomplete forms will automatically be deleted on the purge date.
 Credit Card payments may take up to 15 minutes before the payment amount is updated.
 Click on Filing Date to edit an *Incomplete form* or print a *Paid/Mail In/Pending/Completed form*

Filing Date	Transaction Type	Filing Period	Form	Status	Amount Due	Amount Paid	Purge Date
02/29/2024	Tax Return	Monthly	2024 SALES TAX FORM	Incomplete	\$0.00	\$0.00	04/04/2024

Choose a tax form to start a new return for the appropriate date range

Tax Form: ▼

- Accommodations Tax Return Form**
- Cont Bag Tax Collections Form
- 2023 Sales & Use Tax Form
- 2024 Sales & Use Tax Form



[Log Out](#)

[Home/Locations](#)

**Account
Management**

[Change Password](#)

[Primary Contact](#)

[Additional Contacts](#)

[Business Contact
Info](#)

**My Account
History**

[Transaction History](#)

Customer: 09997 - LOUISVILLE PEAK SPORTS
Business Id: 1 - LOUISVILLE PEAK SPORTS
Location Address: 749 Main St, Louisville, CO 80027-1829

[File An Online Tax Return](#)

Filing Period End Date: 02/28/2023 ▼

02/28/2023

03/31/2023

05/31/2023

07/31/2023

08/31/2023

09/30/2023

10/31/2023

11/30/2023

12/31/2023

Header				
Filing Date	Due Date	Filing Period	Tax Code	Form Code
02/29/2024	03/20/2024	Monthly		SU2024
Details				
Line	Description	Amount		
1.	GROSS SALES AND SERVICES	0.00		
2A.	ADD BAD DEBTS COLLECTED	0.00		
2B.	TOTAL LINES 1 & 2A - Add Lines: 1 & 2A	0.00		
3A.	NON-TAXABLE SERVICE SALES	0.00		
3B.	SALES TO OTHER LICENSED DEALERS FOR TAXABLE RESALE	0.00		
3C.	SALES SHIPPED OUT OF CITY OR STATE	0.00		
3D.	BAD DEBTS CHARGE OFF	0.00		
3E.	TRADE INS FOR TAXABLE RESALE	0.00		
3F.	SALES OF GASOLINE AND CIGARETTES	0.00		
3G.	SALES TO GOVERN'T, RELIGIOUS, AND CHARITABLE ORG.	0.00		
3H.	RETURNED GOODS	0.00		
3I.	PRESCRIPTION DRUGS AND PROSTHETIC DEVICES	0.00		
3J.	OTHER	0.00		
3K.	OTHER	0.00		
3L.	OTHER	0.00		
3.	TOTAL DEDUCTIONS - Total Lines: 3A thru 3L	0.00		
4.	TOTAL CITY NET TAXABLE SALES AND SERVICE - Subtract Line: 3 from Line: 2B	0.00		
5A.	AMOUNT OF CITY SALES TAX AT 3.775% - Line: 4 times 3.775%	0.00		
6.	ADD EXCESS TAX COLLECTED	0.00		
9A.	VALUE SUBJECT TO CONSUMER USE TAX	0.00		
9B.	CONSUMER USE TAX AT 3.775% - Line 9A times Consumer Use Tax percentage of 3.775%	0.00		
11.	TOTAL TAX DUE - Add Lines: 5A, 6, 9B, 9D & 9F	0.00		
12A.	LATE FILE PENALTY (10% OF LINE 11 OR \$15) - If late then multiply Line: 11 times 10% OR \$15 whichever is greater.	0.00		
12B.	LATE FILING INTEREST (1% PER MONTH OFLINE 11) - If the return is late, multiply line 11 by 1% for each month the return is late.	0.00		
13.	TOTAL TAXES , PENALTY & INTEREST - Add Lines: 11, 12A & 12B.	0.00		
14A.	ADD PRIOR ADJUSTMENTS (DEBIT) - Add prior return debits.	0.00		
14B.	DEDUCT PRIOR ADJUSTMENT (CREDITS) - Apply prior return credits. Enter as a positive value.	0.00		
15.	TOTAL DUE & PAYABLE - Add Lines: 13, 14 & subtract 14B	0.00		
16.	PAYMENT RECEIVED	0.00		

Filing Period = How Often You Need to File Your Taxes

Monthly: File Every Month
January, February, March, ...

Quarterly: File Four Times a Year
Jan-March, April-June, July-September,
October-December

Yearly: File Once for the Year
January-December

*Returns Are Due on the 20th After the Period is Complete

ex: January Returns are due February 20th

*Returns Must be Submitted Even if No Tax is Due

I hereby certify under penalty of perjury, that the statements made herein are to the best of my knowledge, true and correct.

Signature:

Header				
Filing Date	Due Date	Filing Period	Tax Code	Form Code
02/29/2024	03/20/2024	Monthly		SU2024
Details				
Line	Description	Amount		
1.	GROSS SALES AND SERVICES	0.00		
2A.	ADD BAD DEBTS COLLECTED	0.00		
2B.	TOTAL LINES 1 & 2A - Add Lines: 1 & 2A	0.00		
3A.	NON-TAXABLE SERVICE SALES	0.00		
3B.	SALES TO OTHER LICENSED DEALERS FOR TAXABLE RESALE	0.00		
3C.	SALES SHIPPED OUT OF CITY OR STATE	0.00		
3D.	BAD DEBTS CHARGE OFF	0.00		
3E.	TRADE INS FOR TAXABLE RESALE	0.00		
3F.	SALES OF GASOLINE AND CIGARETTES	0.00		
3G.	SALES TO GOVERN'T, RELIGIOUS, AND CHARITABLE ORG.	0.00		
3H.	RETURNED GOODS	0.00		
3I.	PRESCRIPTION DRUGS AND PROSTHETIC DEVICES	0.00		
3J.	OTHER	0.00		
3K.	OTHER	0.00		
3L.	OTHER	0.00		
3.	TOTAL DEDUCTIONS - Total Lines: 3A thru 3L	0.00		
4.	TOTAL CITY NET TAXABLE SALES AND SERVICE - Subtract Line: 3 from Line: 2B	0.00		
5A.	AMOUNT OF CITY SALES TAX AT 3.775% - Line: 4 times 3.775%	0.00		
6.	ADD EXCESS TAX COLLECTED	0.00		
9A.	VALUE SUBJECT TO CONSUMER USE TAX	0.00		
9B.	CONSUMER USE TAX AT 3.775% - Line 9A times Consumer Use Tax percentage of 3.775%	0.00		
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12A.	LATE FILE PENALTY (10% OF LINE 11 OR \$15) - If late then multiply Line: 11 times 10% OR \$15 whichever is greater.	0.00		
12B.	LATE FILING INTEREST (1% PER MONTH OF LINE 11) - If the return is late, multiply line 11 by 1% for each month the return is late.	0.00		
13.	TOTAL TAXES , PENALTY & INTEREST - Add Lines: 11, 12A & 12B.	0.00		
14A.	ADD PRIOR ADJUSTMENTS (DEBIT) - Add prior return debits.	0.00		
14B.	DEDUCT PRIOR ADJUSTMENT (CREDITS) - Apply prior return credits. Enter as a positive value.	0.00		
15.	TOTAL DUE & PAYABLE - Add Lines: 13, 14 & subtract 14B	0.00		
16.	PAYMENT RECEIVED	0.00		

1: Total Amount of Money Made In The Filing Period (Does Not Include Tax)

3A-3L: Deductions

6: Any Additional Tax Collected - Tax Rate Change

9A-B: Use Tax to be Submitted

12A-12B: If the Form is Submitted past the Due Date, Penalty and Interest Will be Calculated

14A-14B: Any Outstanding Balances on the Account

I hereby certify under penalty of perjury, that the statements made herein are to the best of my knowledge, true and correct.

Signature: _____

Deductions

- 3A** Non-Taxable Service Sales
- 3B** Sales to Other Licensed Dealers for Tangible Resale
- 3C** Sales Shipped Out of City/State
- 3D** Bad Debts Charge Off
- 3E** Trade-ins for Taxable Resale
- 3F** Sales of Gasoline/Cigarettes
- 3G** Sales to Governmental, Religious and Charitable Organizations
- 3H** Returned Goods
- 3I** Prescription Drugs/Prosthetic Devices
- 3J** *****Other (Write-In)

Questions?

Question Cards

Thank You!

Contact Us:

(303) 335 - 4515

salestax@louisvilleco.gov

749 Main Street, Louisville CO 80027

Monday - Thursday

8 am - 4 pm

Our Team:

Travis Anderson, Revenue & Sales Tax
Manager

Melissa Lundgren, Tax Auditor

Jessica Zeas, Tax Auditor

Marita Melcher, Sales Tax Technician