

## **RESOLUTION NO. 5 (2018)**

### **A RESOLUTION ADOPTING SPECIAL EVENTS SALES TAX LICENSING FEES AND PROCEDURES WITHIN THE CITY OF CRAIG, COLORADO**

WHEREAS, beginning July 1, 2018, the City of Craig will begin to collect the local City sales tax as presently constituted, and will issue sales tax licenses to businesses;

WHEREAS, the City Council has adopted procedures and fees for sales tax reporting and collection by businesses within the City;

WHEREAS, the City also wishes to adopt certain procedures that apply to vendors who may operate their businesses during certain indoor/outdoor special events within the City limits, but who otherwise would not have a City sales tax license;

WHEREAS, collection of sales tax from temporary vendors who come to the City for special events presents certain challenges in the reporting and collection of such sales tax revenues which are addressed by this resolution;

WHEREAS, the City Council determines that the procedure for collection of sales tax from temporary vendors who operate during special events as proposed is appropriate and prudent to the sound operation of the city sales tax collection by the Finance Director and that such fees and procedures are not unreasonable in light of the direct costs associated with the collection of the city sales tax.

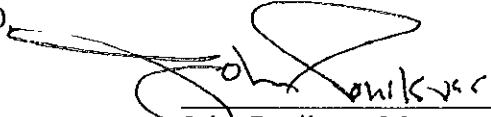
### **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF CRAIG, COLORADO:**

The City Council hereby adopts the credit and fees for the licensing and collection of the city sales tax, commencing July 1, 2018, as follows:

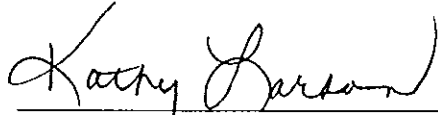
1. Special Events Sales Tax License Fee – \$10 per event per vendor per month.
2. Each vendor is required to complete a Special Event Sales Tax License form if they are participating as a vendor in a special event within the City of Craig.
3. Event host/owner is responsible for ensuring that all vendors have completed and paid for their Special Event Sales Tax License.
4. Event host/owner is responsible for submitting payment/applications for Special Event Sales Tax Licensing to the City of Craig Sales Tax Department prior to event start date.
5. The \$10 fee is an administrative fee for paperwork/payment/return processing for the special event.
6. The Special Sales Tax License requirements shall be waived for vendors that hold a current City of Craig Sales Tax License.
7. Special Events Sales Tax License returns shall be completed on a paper form available from the City and submitted to the City of Craig Sales Tax Department on or before the 20<sup>th</sup> of the month following the special event.

8. Late Filing Fee for the Special Event Sales Tax returns is a 10% penalty with a \$15 minimum amount.
9. Monthly Interest Rate of 1.5% of the balance due on late payment remittances for city sales tax.
10. Payments for sales tax due can be made by cash, check, money order, or credit/debit card at the City of Craig Sales Tax Office. Credit card payments can be accepted over the phone. Check/money order payments can be mailed in.

READ AND APPROVED THIS 2<sup>nd</sup> DAY OF MAY, 2018, BY THE CITY COUNCIL OF THE CITY OF CRAIG, COLORADO

  
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John Ponikvar, Mayor

ATTEST:

  
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Kathy Larson, City Clerk

