

## **RESOLUTION No. 14 (2024)**

### **A RESOLUTION AMMENDING SALES TAX FEES AND SPECIAL EVENT SALES TAX FEES AND PROCEDURES FOR THE CITY OF CRAIG, COLORADO**

WHEREAS, the City Council determines that the procedure for collection of sales tax from businesses and 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

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 registration;

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.

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

The City Council hereby adopts the amended fees for the registration and collection of the city sales tax, commencing May 15<sup>th</sup>, as follows:

1. No fee for submitting a paper return.
2. No fee for check payments.
3. No fee for Special Events sales tax account registration.
4. Each vendor is required to register for a City of Craig sales tax account.
5. Event host/owner is responsible for ensuring that all vendors have a sales tax account.
6. Event host/owner is responsible for submitting a list of all event vendors and contact information to the City of Craig Finance Dept. prior to the event date.
7. No fee for administrative paperwork/payment/return processing for special events.
8. The special event sales tax registration requirements shall be waived for vendors that hold a current City of Craig sales tax registration.
9. Special event sales tax registration returns may be completed online or on a paper form available from the City of Craig and submitted on or before the 20<sup>th</sup> of the month following the special event.
10. Late fees for all sales tax returns is a 10% penalty with a \$15 minimum amount.
11. Monthly interest rate of 1.5% of the balance due on late payment remittances for city sales tax.
12. Payments for sales tax due may be made by cash, check, money order or credit/debit card at the City of Craig Sales Tax Office. Credit card payments may be accepted over the phone. Check/money order payments can be mailed in to the City of Craig.

A 3.33% vendor discount fee is available if the return is filed online (maximum of \$300 discount allowance per filing).

READ AND APPROVED THIS \_\_\_\_ DAY OF MAY 2024, BY THE CITY COUNCIL OF THE CITY OF CRAIG, COLORADO.

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Chris Nichols, Mayor

ATTEST:

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Liz White, City Clerk