



Town of Breckenridge
General Information
for
Special Sales Event Organizers

1. **Special Sales Event License.** The organizer of any fair, show or exhibition of arts, crafts or similar handiwork, or the sponsor of any special event shall obtain a Special Sales Event License at least fourteen (14) days prior to the event, subject to the following limitations:
 - a. The event includes twenty (20) or more individual merchants, each holding a State sales tax license.
 - b. The event is no longer than three (3) consecutive days.
 - c. The event is conducted on single premises.
 - d. A Class D development permit is issued.
2. **License Fee.** A license fee of Two Hundred Fifty Dollars (\$250.00) shall be paid to the Finance & Municipal Services Division by the event organizer.
3. **Addendum & Deposit.** If the organizer of the event will be collecting the Town sales tax from each vendor and remitting it in its entirety to the Town, an “Addendum to Special Event License – Special Event Sales Tax Remittance” worksheet shall be completed for each vendor, and returned with the sales tax remittance.

If the vendors will be remitting sales tax to the Town individually, the organizer must submit a list of vendors to the Accounting Coordinator-Revenue no later than 14 days prior to the event. At that time, an “Addendum to Special Event License – Special Event Sales Tax Remittance” worksheet will be emailed to each vendor, and a \$50.00 sales tax deposit will be required of each vendor.

PLEASE NOTE: Vendors who hold a current Town of Breckenridge Business/Sales Tax license must remit sales tax on the “Addendum to Special Event License – Special Event Sales Tax Remittance” worksheet. No deposit will be required of Vendors that hold an In-Town Business License; however, these vendors must be included on the vendor list that is submitted with the notation that they hold a valid In-Town Businesses license.

4. **Sales Tax Collection.** The Town of Breckenridge sales tax, 2.5% is due on the twentieth of the month following the first day of the event, and is payable to the Town of Breckenridge. All other sales tax is remitted to the State of Colorado.
5. **Organizer to Provide Information.** Special Sales Event Organizers must inform each person making retail sales of tax rates that apply to the event location. This is according to 39-26-103(3) (b.5) (II) C.R.S. The effective tax rate for the Town of Breckenridge is 8.275%
6. **State Regulations.** The State of Colorado Department of Revenue should be contacted regarding their regulations and requirements for special sales events. They may be reached at (303) 866-5643.