Tax Division 15151 E. Alameda Parkway, Ste. 5700 Aurora, Colorado 80012 303.739.7800



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# **Tax Compliance Guide**

# **Temporary Vendors**

(9/2023)

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT AURORA TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE AURORA MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

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The Aurora Municipal Code requires all retailers engaged in business in the City of Aurora to obtain an Aurora business license and collect and remit Aurora sales tax on taxable sales made in the City. Retailers who operate a temporary location or special event in the City may obtain a temporary City of Aurora business license and sales tax account. There is no fee for temporary licenses which are for businesses who will be operating in the City for a period not to exceed seven consecutive days. No more than five temporary licenses may be issued to any business within a 12-month period. In all other cases, a permanent City of Aurora business license is required.

Temporary licenses may be obtained at the Aurora Tax and Licensing Portal (Portal) by selecting "Register to Attend a Special Event (Vendors)" from within the Registration box of the Portal. Have a copy, or PDF, of the license available at the event.

Vendors participating in temporary events who already hold a current City of Aurora general business license are encouraged to obtain a special event license but are not required to do so. Vendors with existing licenses are also encouraged to remit their taxes by selecting "File a Special Event Sales Tax Return" but may elect to remit any tax owed through their normal tax account(s).

## **Reporting Period/Due Date**

Temporary licenses are valid for the duration of the event or operation of the location, not to exceed 7 consecutive days. This period is the reporting period. A City of Aurora sales/use tax return must be filed on or before the 20<sup>th</sup> day of the month following the end of the reporting period. Filing a return is recommended even if no tax is due. Returns can be filed by selecting "File a Special Event Sales Tax Return" on the Portal.

### **Related Topics**

**Direct Sales Companies** 

#### Citations

City of Aurora Municipal Code

§ 86-86. Definitions

§ 86-86. License Required

§ 86-89. Application

§ 86-90. Term

§ 86-91. Issuance; denial

§ 86-94. Fees

§ 130-160. Responsibility for Payment

#### **Contact Us**

For additional assistance, please contact us:

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Tax and Licensing Portal: <a href="http://aurorataxportal.gentaxcpc.net">http://aurorataxportal.gentaxcpc.net</a>

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