



# The Ranch

Dear Special Event Vendors,

Thank you for planning to participate in a special event at The Ranch, the Larimer County Fairgrounds and Event Center. Before the event takes place, there are a couple of requirements that need to be met for sales tax.

Please contact **The City of Loveland** at <http://www.ci.loveland.co.us/index.aspx?page=472> and either complete the special event form and receive instructions about how to collect and pay sales tax or file with your regular sales tax return if you have a City of Loveland Sales Tax License. If you have any questions about either of these forms, you can reach the City of Loveland Sales Tax at 970-962-2698.

For the **State of Colorado and Larimer County**, you must have a Colorado State Sales Tax License or Colorado State Special Event License. If you already have a Colorado State Sales Tax License, please verify that Larimer County is written on it. If “Larimer County” is written in the left-hand corner you are ready to do business at the show.

If another county is listed, you will need a second location license. The State of Colorado Department of Revenue requires each location to have its own sales tax license because the number is tied to the taxing jurisdiction where the money will be sent. If you collect and pay taxes collected at a show in Larimer County but submit it with a sales tax number with a different county listed on the license, the money will go to the other county. Please contact the Department of Revenue at 303-238-7378 or go to [www.colorado.gov/revenue](http://www.colorado.gov/revenue).

If you don't already have a Colorado State Sales Tax License, and this event is the only business you plan on doing in Colorado, you will need to fill out the State's Special Event License Application. This application meets both the State and County requirements for special events; no special event license is needed for Larimer County. A copy of the license application can be printed off the State's web site at [www.colorado.gov/revenue](http://www.colorado.gov/revenue).

The sales tax rate for special events held at The Ranch is 6.55%, which breaks down to 2.9% for the State of Colorado, 0.65% for Larimer County, and 3.0% for the City of Loveland. If you have any questions, you can contact the City of Loveland - Sales Tax at (970) 962-2708 or Larimer County Sales Tax at (970) 498-5930.

For the **State of Colorado and Larimer County**, you will submit both taxes to the Colorado Department of Revenue on Revenue Online. Both Special Event Sales Tax License Applications and the Returns can be filed through Revenue Online after the event.

After you have attended the event, go to Revenue Online at [WWW.Colorado.gov/RevenueOnline](http://WWW.Colorado.gov/RevenueOnline). Under FOR BUSINESSES, click on **File a Return**, click on **File Special Event Sales Tax**. You will see a list of events, sorted by location, click on the Event Name for your show. The forms are custom-made for each special event; please make sure that you select the correct form for your event. If your show is not listed, there is an option to complete a blank form online. Follow the prompts and file complete the return.