



WESTMINSTER

RULES GOVERNING THE REPORTING AND PAYMENT OF USE TAX BY INDIVIDUAL TAXPAYERS

EFFECTIVE JANUARY 1, 2018

1. **STATEMENT OF INTENT; TITLE OF REGULATION; AUTHORITY:** The Finance Director, the officer of the City charged with the administration of Title IV of the Code by which taxes are levied, hereby promulgates this regulation to provide rules governing the reporting and payment of consumer use tax by individuals.
 - (A) It is the intent of the Finance Director that these rules effectuate the purpose of Title IV by: (i) ensuring that individual taxpayers who are reporting and paying Westminster use tax transmit information in a uniform fashion on a standard return form; (ii) establishing the due date for making such return and paying the total tax due.
 - (B) This regulation may be known and cited as the Rules Governing the Reporting and Payment of Use Tax by Individual Taxpayers.
 - (C) This regulation is promulgated by the Finance Director in accordance with § 4-1-10, subsections A and B, of the Westminster Municipal Code and by virtue of the authority vested therein.
 - (D) This regulation shall take effect January 1, 2018 and continue until amended or repealed by the Finance Director. This regulation supersedes any conflicting regulations promulgated by the Finance Director governing the reporting and payment of use tax by individual taxpayers.
2. **DEFINITIONS:** The definitions provided in Title IV of the Code shall apply and prevail over any conflicting definitions in this regulation. As used in this regulation, unless the context otherwise clearly requires, the following terms shall have the following meanings:
 - A. **“City”** means the Municipality of Westminster, State of Colorado.
 - B. **“Code”** means the *Westminster Municipal Code*.
 - C. **“Consumer Use Tax Return”** means the most current revision of the Consumer Use Tax Return Form distributed by the Finance Director. For purposes of this regulation, the duplication of an official tax form, including the printing of PDF files

from the City's website, shall be considered an official tax form provided that such reproduction is identical to the version distributed by the Finance Director.

- D. **“Engaged in Business in the City”** means performing or providing services or selling, leasing, renting, delivering or installing tangible personal property for storage, use or consumption within the City. Engaged in business includes, but is not limited to, any one of the following activities by a person:
- i. Directly, indirectly or by a subsidiary maintains a building, store, office, salesroom, warehouse, or other place of business within the taxing jurisdiction;
 - ii. Sends one or more employees, agents or commissioned sales persons into the taxing jurisdiction to solicit business or to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons;
 - iii. Maintains one or more employees, agents or commissioned sales persons on duty at a location within the taxing jurisdiction;
 - iv. Owns, leases, rents or otherwise exercises control over real or personal property within the taxing jurisdiction; or
 - v. Makes more than one delivery into the taxing jurisdiction within a 12-month period by any means other than common carrier.
- E. **“Individual Taxpayer”** means a taxpayer that is not engaged in business in the City.
- F. **“Taxpayer”** means any person obligated to collect and/or pay tax under the terms of this Title.
- G. **“Total Tax Liability”** means the total of all tax, penalties and/or interest owned by a taxpayer.
- H. **“Use Tax”** means the tax paid or required to be paid by a consumer for using, storing, distributing or otherwise consuming tangible personal property or taxable services inside the City.
3. **CONSUMER USE TAX RETURN REQUIRED:** Notwithstanding § 4-2-13 of the Code, every individual taxpayer who has not paid the sales tax to a retailer shall, on or before April 20th, complete the Consumer Use Tax Return for the preceding calendar year and remit the total tax liability to the City.

BY ORDER OF THE FINANCE DIRECTOR

ENTERED this 16th day of January, 2018

/s/ Tammy A. Hitchens
Tammy A. Hitchens

Approved as to legal form:

Signatures on file at the offices
of the Finance Director.

/s/ Leslie C. Annand
Leslie C. Annand
Assistant City Attorney