

QUICK REFERENCE GUIDE

For Aurora Businesses



CITY OF AURORA TAX AND LICENSING DIVISION

2022 update

KEY THINGS TO KNOW

BEFORE STARTING OR BUYING A BUSINESS

Conduct due diligence. Do not assume that a business is within the law or good standing or that a specific use is permitted even if that use was there before. For professional virtual business consulting at no charge by appointment, contact the Aurora-South Metro Small Business Development Center at Aurora-SouthMetroSBDC.com.

BUSINESS NEWSLETTER

Sign up at <https://www.auroragov.org/BusinessEmails>

AFTER HOURS USE

Any business intending to be open after midnight within 300 feet of residential should consult with the Planning Department as this may require special approval or it may not be permitted depending on the zone and type of business.

BUSINESS USE

Businesses must obtain a business license to operate in the city of Aurora. If a business owner would like to add another service, the business must amend their license with the new nature of business.

EXTERIOR MAINTENANCE

Every wall, window, roof, door and projection must be weather and water-tight and must be kept free of holes, loose or rotting boards or timbers. Faded walls and doors must be painted and stained.

FENCE AND WALL MAINTENANCE

Fences and walls must be kept in good condition at all times. This includes the replacement of broken or missing portions of the fence or wall. Fences must be installed and maintained according to approved plans.

FIRE LANES

Fire lanes should not be used as parking spaces for customers or for loading and unloading materials or supplies. Fire lanes must be properly marked.

GRAFFITI

Graffiti located on windows, dumpsters, fences or walls should be removed as soon as possible (within 24 hours) to reduce blight and probability of reoccurrence.

LANDSCAPE MAINTENANCE

In the event that landscaping (grasses, bushes and trees) on the site becomes diseased or dead, the owner or occupant must remove, revive, restore or replace the landscaping in accordance with city landscaping standards. Lots with an approved site plan must maintain the landscaping according to the plan.

Trees must be trimmed to a clear height of 13 feet six inches above the surface of any public street, alley or highway, and eight feet above any sidewalk. On corner lots, no vegetative material or other objects more than 26 inches in height may be installed or maintained in the visibility triangle.

OUTDOOR STORAGE

Placing materials such as appliances, auto parts, building material, etc., or item outdoors/outside, on any property for storage purposes in commercial or business zones, is prohibited unless specified on a site plan.

PARKING LOT MAINTENANCE

Driveways and parking surfaces must be maintained free of weeds, potholes, dirt, trash and debris.

Businesses must paint and mark parking spaces and maintain the markings on the pavement.

SALES AND USE TAX, OCCUPATIONAL PRIVILEGE TAX

All business are required to file a sales and use tax return at least annually. Businesses are responsible for knowing what goods and services are subject to sales and use tax. Failing to collect and remit sales tax is unlawful and can lead to unnecessary penalty and interest costs. Almost all businesses owe some form of use tax. Any business with employees will need to collect and file occupational privilege tax.

SIDEWALKS AND ALLEY MAINTENANCE

Sidewalks must be maintained free of weeds, dirt, snow and ice, trash and debris. Alleys must also be maintained free of weeds, trash and debris.

SNOW REMOVAL

Public sidewalks must be maintained free and clear of snow and ice within 24 hours following a snowfall, and 48 hours after a snow emergency is declared by the city. Non-compliance with the city ordinance carries a per-day administrative fee. Failure to remove the snow after two administrative fees may result in a contractor removing the snow and the city billing the owner. City officers are not required to give a warning.

TRASH/LITTER REMOVAL

Each business is responsible for removing trash, litter and garbage from its property. Trash must be removed from the property on a weekly basis, or more often if necessary. Trash dumpsters and containers must not be overflowing, and the surrounding area must be kept free of litter and trash. All dumpsters and containers should be placed so that they are not visible

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LICENSING INFORMATION

Email: businesslic@auroragov.org

Website: AuroraGov.org/BL

Apply Online at: <https://www.auroragov.org/ola>

BUSINESS/SALES/USE TAX LICENSE

Application fee: \$17

Paper license fee: \$20

Initial license/Renewal fee: \$26 Period covered:
Two years from date of issuance

Ownership Is Non-Transferable: Aurora business licenses are issued to the specific legal entity or identifier of a business. Any change to the business's legal entity or its identifier is considered a change of ownership and requires a new application.

Licenses Are Location Specific: If your business moves from one location to another or changes the nature of business, the owner must submit a modification by managing locations in the licenses system and pay a fee. Upon approval by the Building Division and Planning Department, a new license will be issued for the new location. A business must have a license for each location.

Licenses Required: Any "person" (person defined as a sole proprietor, partnership, LLC, or corporation including nonprofit organizations) who conducts business activities within the city of Aurora, regardless of the physical location of the business, is required to have a business license. A separate license is required for each location that is situated in Aurora. Use of post office / private mailboxes as an Aurora business location is prohibited. Business activities include employees (including home based), agents, property, delivery trucks or other physical nexus with the city.

In addition to obtaining a general business license, each "person" engaged in any service-type of business in the city is required to file an annual sales and use tax return and remit use tax for tangible personal property used, stored or consumed in the city where no local sales tax was paid.

Each "person" engaged in the business of selling retail in the city must obtain a general business license and collect the city sales tax and remit it directly to the city of Aurora on a monthly, quarterly, or annual basis. Each "person" must also remit use tax for tangible personal property used, stored or consumed in the city where no local sales tax was paid.

Renewals: The general business license requires a biennial renewal. The biennial business license renewal must be submitted online auroragov.org/ola and all required fees must be remitted prior to the license expiration date to avoid being assessed a late fee. Additionally, all city tax accounts associated with the business license must be in good standing to renew the general business license

Special Event or Temporary Business License: Valid for up to five dates per year. Registration can be done at auroragov.org/ola and select Host a Special Event. Note that temporary merchandise retailers may also need to obtain a temporary use permit when not in conjunction with an otherwise permitted event.

LIQUOR LICENSING

Application fee: varies

For more information, please visit

AuroraGov.org/LIQ

Apply Online

A liquor license is required when there is either a sale of alcohol or the venue where consumption will take place is open to the public. A private invite-only event that does not charge for alcohol or have door charges does not need a liquor license.

Obtaining a liquor license in the state of Colorado is a privilege, not a right. Liquor-licensed locations are governed by the city of Aurora code, the Colorado state statutes, and specific rules and regulations.

In order to sell, serve or distribute liquor or beer at retail at a given location, that location must be licensed by both the city of Aurora and the state of Colorado. A "person" (person defined as a sole proprietor, partnership, LLC, or corporation) desiring to sell alcoholic beverages must first file an application and obtain approval of that application from the

Local Licensing Authority. If the local licensing authority approves the application, it is forwarded to the state licensing authority who may then grant a state license.

The local licensing authority will conduct a public hearing at which time the applicant and/or his/her representative and any witnesses and/or protestants may appear. At this hearing, the applicant must present sufficient evidence to establish that 1) there is a need

in the neighborhood for the type of license being applied for, and 2) the adult inhabitants of the neighborhood desire that the license be granted.

All liquor and fermented malt beverage (beer) licenses are issued to a "person," and to a "premises" (premises is defined as a specific location and/or address).

The premises must also be approved for liquor consumption and/or sales by the Building Division and Planning Department. Since liquor licenses are location specific, they are not portable. Approval of a new liquor license can take up to 4-6 months. A nonprofit may obtain a special event permit for up to 15 events per year. Allow for 45 days for approval of a special event permit. For-profit entities are not eligible for special event permits. A liquor licensee that holds a tavern, restaurant, manufacturer's or other permitted license may apply for an alcohol beverage festival permit. A licensee may hold up to nine events a year. Allow for 45 days for approval and the fee is \$200

AFTER MIDNIGHT OPERATIONS

Before locating near residential, a business should consider their impacts to neighbors. Certain businesses such as bars located near residential (300 feet) require a use approval through the Planning Commission to operate between the hours of midnight and 6 a.m. A conditional use approval is required even though the state liquor laws allow the sale of liquor until 2 a.m. Check with the Planning Department at 303.739.7000 for more information.

CABARET LICENSE

Required for Liquor Licensed businesses such as bars and restaurants that permit dancing by patrons. This license is specific to Aurora

and has requirements including seating for all patrons, no entry of minors unless a restaurant and dancing limited to the dance floor.

ADDITIONAL LICENSES THAT MAY BE REQUIRED

Visit AuroraGov.org/BL for current fees and application specifics. Periods for licenses are all for one year unless stated otherwise.

AFTER HOURS CLUB LICENSE

Required for businesses providing entertainment after midnight but not licensed for the sale of alcohol. For information, please call 303.739.7057.

AMUSEMENT DEVICE VENDOR LICENSE

An "amusement device" is any device which, upon payment of consideration, may be operated by the public as a game, entertainment, amusement or test of skill. Any person who displays amusement devices or jukeboxes on or about his or her place of business must obtain a license.

AMUSEMENT DEVICE DISTRIBUTOR LICENSE

A "distributor" is any person in the business of marketing or placing amusement devices or jukeboxes in or about places of business within the city, other than those businesses that are under their direct control. Any distributor doing business within the city must obtain a license.

AMUSEMENT ENTERPRISE LICENSE

A temporary amusement enterprise license must be obtained prior to commencing the operation of any of the following activities: circus, carnival, exhibition, menagerie, sideshow, concert, caravan or collection of various amusements or amusement devices. Fees are per day of the event.

BARBERSHOP OR COSMETOLOGY SHOP REGISTRATION

Required for any business engaged in the practice of barbering, hairstyling, nail technician, esthetician or cosmetology services. Contact the State Department of Regulatory Agencies at 303.894.7800 or Colorado.Gov/Pacific/Dora/BarberCosmetology.

BODY ART ESTABLISHMENT LICENSE (TATTOOS AND PIERCINGS)

Required for any business performing or advertising tattoo or piercing services. Contact Tri-County Health at Tchd.org or 303.439.5910.

CHRISTMAS TREE LOT LICENSE

Period covered: Nov. 20–Dec. 31

Any person operating a standalone Christmas tree lot in the city shall obtain a license prior to commencing such activity. If Christmas trees are for sale at more than one location, each location is required to obtain a separate license. The \$250 deposit required as security for cleaning up the location and shall be forfeited if such premises are not cleared of all trash, debris, trees and temporary buildings on or before Jan. 15 of the year following issuance of the license. The \$500 sales tax deposit and the \$250 clean up deposit will not be required from businesses which operate year-round and whose primary purpose is not Christmas tree sales.

CONTRACTOR'S LICENSE

Required to build, construct, alter, repair, add to, demolish or move any building or structure. The Aurora Building Division administers contractor's licenses which are separate from and in addition to business/tax licenses administered by the Licensing Division. For information, please call the Building Division at 303.739.7420.

DOOR TO DOOR SELLER'S LICENSE

Any person who engages in or conducts the business of going from house to house, or place to place, selling or offering for sale and making immediate or later delivery of goods, wares, merchandise, service or anything of value shall obtain a license prior to commencing such activity. This license shall be in the possession of the licensee at all times during the conduct of his/her business. Individuals conducting the soliciting will need to obtain seller's identification cards from the Licensing Division. These cards are valid for 90 days.

ESCORT LICENSE

For information, please call 303.739.7057.

FIREWORKS RETAILER LICENSE

For June 15 through July 4. Permits the sale of fireworks that are lawful in the State of Colorado.

MASSAGE FACILITY LICENSE

For any business engaged in the practice of state licensed massage therapy. Solo practitioners are exempted from this license. Massage therapists must have a state massage therapist license.

MARIJUANA

For information on retail, cultivation or delivery licenses, call 303.739.7833 or visit AuroraGov.org/Marijuana. Public consumption of marijuana, vapor lounges and marijuana clubs are not allowed.

PAWNBROKERS LICENSE

"Pawnbroker" means every person engaged in the business of receiving property in pledge or as security for money or other things advanced to the pawner or pledgor.

Every person who shall in the course of his or her business purchase any personal property, with an agreement, expressed or implied, to resell the property to the person selling, pledging or depositing the same is a pawnbroker. All pawnbrokers wanting to do business within the city must first obtain a license for each location at which such business will be conducted. No license shall be issued until the applicant has furnished a bond in the amount of \$1,000. The applicant shall furnish such information as requested by the city to establish and confirm his or her moral character as it relates to doing business as a pawnbroker.

RETAIL FOOD ESTABLISHMENT LICENSE

A Retail Food Establishment (RFE) license is required by Tri-County Health Department for anyone who wishes to prepare and sell food to the public (certain food items are exempt from licensure). This includes restaurants, grocery stores, gas stations, breweries and mobile food units. An RFE license is non-transferable and new operators are required to apply for their own license if assuming ownership of an existing RFE. Tri-County is also responsible for issuing "Special Event" licenses for operators who wish to prepare and sell food at single events or celebrations. For more information, contact Tri-County at 720.200.1670 or TCHD.org/411/How-to-Open-a-Business

SEASONAL BUSINESS LICENSE

Period covered: 180 days from date of issuance

Seasonal business means any business which is intended to be and is, in fact, carried on or engaged in by any person not to exceed 180 consecutive days.

SECONDHAND DEALER LICENSE

Anyone selling or trading secondhand property must obtain a Secondhand Dealer license. This is a Class 2 special license which requires fingerprinting so that a background check can be conducted.

There are extensive electronic reporting requirements of the property purchased and sold that involve working closely with the Aurora Police Department. Anyone buying or selling gold and silver must obtain a Secondhand Dealer license as well. It is recommended that anyone interested in obtaining this license review Sections 86- 511 through 86-519 of the Aurora City Code, which is available at MuniCode.com. For further information, contact Licensing at 303.739.7057.

SEXUALLY ORIENTED BUSINESS LICENSE

For information, please call 303.739.7057.

SHORT TERM OR VACATION RENTALS

These are homes engaged in the business of providing lodging on sites such as Airbnb or VRBO. A general business license is required. The home must be the primary residence of the operator. See the Licensing website for a full list of regulations for short term rentals.

TEEN CLUB LICENSE

For information, please call 303.739.7057.

TRASH HAULERS CERTIFICATE OF REGISTRATION

Any person engaged in the business of removing or hauling trash, litter, rubbish or other waste within the city must obtain a certificate of registration for each vehicle so used. Before any certificate of registration is issued, each vehicle requiring such certificate shall be inspected by the city to determine whether it is properly equipped for the hauling of trash. The city shall issue a written statement that the vehicle does or does not pass inspection and shall state any deficiencies required to be corrected on the vehicle.

TREE TRIMMERS / ARBORIST LICENSE

Also known as an Arborist License. Required for businesses engaged in tree trimming and removal services. This license is administered by the Parks, Recreation & Open Space Department. It is separate from and in addition to business/tax licenses administered by the Licensing Division. For information, please call the Forestry Division at 303.739.7177.



Code Enforcement: 303.739.7280

Permit Counter: 303.739.7420

Fire Inspections: 303.326.8999

Planning: 303.739.7217

MOBILE FOOD VENDOR

A city of Aurora business license as well as a Tri-County Health license or Colorado Department of Public Health and Environment license are required. For more information, see the Mobile Food Vendor Toolkit at AuroraGov.org/FoodTrucks.

SIGN REGULATIONS

Note: Sign regulations are different on Colfax Avenue. Contact Neighborhood Support Services for regulation on Colfax Avenue at 303.739.7280.

This information is not intended to be all inclusive of codes relating to commercial signs in the city, rather it provides general information for the most common signs used by businesses.

PERMANENT SIGN REQUIREMENTS

All permanent signs erected in the city are required to first obtain a sign permit from the city of Aurora through a licensed sign contractor. This includes signs that are moved or altered from what was approved on the original permit. A permit is not required for text changes if there is no change to the physical design, sign area, or other changes.

TYPE OF SIGNS ALLOWED FOR COMMERCIAL, INDUSTRIAL AND INSTITUTIONAL USE

Only wall, projecting blade, monument, and window signs are allowed.

TOTAL NUMBER OF SIGNS ALLOWED

A total of five permanent signs are allowed per business unless a waiver has been granted or specified on a site plan. This includes permanent window signs.

AMOUNT OF SIGN AREA

The total amount of sign area for each business depends upon the amount of building frontage for each business. Contact the Planning Department for detailed information pertaining to your location.

SIGN MAINTENANCE

All signs must be maintained in a state of good repair, including structural supports.

Temporary signs are not required to have a permit

GROUND/WALL FABRIC OR

SIDEWALK SIGNS

- **Sidewalk*** one sidewalk sign (up to three with single use properties of 150 feet of street frontage) may be placed on the private walk in front of the business it advertises or in lieu of a fabric sign one may be placed 4 feet behind the public sidewalk; signs must maintain a 6 feet clear pathway from the entry for pedestrians to pass; a maximum size of 3 feet by 4 feet is permitted for a sidewalk sign.
- **Wall*** – one wall fabric sign (prohibited in the Colfax Pedestrian District); a maximum of 200 square feet is permitted for a wall sign.
- **Ground*** – one ground fabric sign (up to three with single use properties of 150 feet of street frontage) 4 feet behind the public sidewalk; a maximum of 100 square feet is permitted for a ground fabric sign.

A single wall, ground fabric, sidewalk sign or combination of these signs are allowed for six events per calendar year, each event not to exceed 15 consecutive days per address. Events may be combined for a total of 60 days per calendar year.

*Wall/ground fabric and sidewalk signs combined cannot exceed a maximum of 200 square feet nor exceed 60 days per calendar year. Signs are not to be tied to landscape material (trees/shrubs) and must be set back 4 feet from the public sidewalk or 21 feet from the flow-line (gutter) of the street in the absence of a sidewalk.

TEMPORARY WINDOW SIGNS

Temporary window signs may not exceed 50 percent coverage per window pane (25 percent in the Colfax Pedestrian District). A maximum of 200 square feet of window signage is permitted. A combination of temporary and permanent window signage cannot exceed

more than 50 percent per pane. The name of the business in a window sign is considered a permanent sign and requires a sign permit.

BALLOONS AND INFLATABLE DEVICES

Balloons or inflatable devices may only be displayed one time per calendar year for a maximum of 72 consecutive hours.

TEMPORARY SIGNS REQUIRED TO HAVE A PERMIT

Pennants: Pennants may be displayed one time per calendar year for a maximum of 30 consecutive days with a Temporary Use Permit. Pennants must be set back 10 feet from all property lines. Temporary Use Permits may be obtained at the City Manager's Office or through the city's online application process AuroraGov.org/DoingBusiness/ZoningandCodes/SignCodes.

PROHIBITED SIGNS

- Vehicle signs (vehicle signs that are not integrated into the body of the vehicle, including mobile billboards).
- Signs over the right-of-way (unless authorized elsewhere in the code).
- Signs on utility poles.
- Roof signs (signs placed on or above the roof line or parapet of a building).
- Temporary signs displaying off-premise commercial message.
- Strobe or flashing lights.
- Signs on internally illuminated awnings.
- Hazardous signs (any sign that endangers the safety of vehicular or pedestrian traffic).

For further information regarding sign regulations, call the Neighborhood Support Division at 303.739.7280.

OUTDOOR DISPLAY STANDARDS

Retailers of both new and used merchandise may display merchandise outdoors with the following restrictions:

- Merchandise must be placed 10 feet back from all property lines.
- Merchandise may be placed on private sidewalks as long as a 4-foot clearance is maintained.
- All merchandise shall be located within the confines of the retailer's own or leased property.

Merchandise cannot be placed on landscaping, within three feet of either side of an active doorway, or within 10 feet directly in front of an active doorway.

- Merchandise cannot be placed on a corner lot or in any location that would impair a driver's view.
- Displayed merchandise shall be maintained in a neat, clean, tidy and orderly condition.
- Parking lot sales are permitted as long as the sales are conducted as an extension from a permanent structure containing a retail business. Businesses cannot allow a sub lessee to occupy a parking lot for the purpose of conducting independent sales activity.
- Displaying secondhand goods or merchandise outdoors shall be limited to 10 percent of the total gross floor area of the business, and in no event shall the sale area exceed 100 square feet.
- Secondhand goods or merchandise shall not be left outdoors during non-operating hours of the business.

Some areas or locations are prohibited by a site plan agreement from displaying any merchandise outdoors.

TEMPORARY/SPECIAL USE PERMITS:

Application fee: \$72.00

For more information, call 303.739.7094.

Temporary/Special Use permits are issued for the following uses, notwithstanding the existence of any prohibitory provisions within the city code, provided that under no circumstances shall any exception or Temporary/Special Use permit be granted so as to permit a commercial use to be conducted in a residentially zoned area:

- 1) A requested use in a zone within the city where such use is not permitted in the underlying zone, whether as a permitted use or as a use subject to a public hearing, not to exceed 30 days per year.
- 2) Private use of a public right-of-way (excluding medians) by placement of a sign, advertisement, or merchandise within the right-of-way, so long as such use does not constitute an obstruction or hazard to the right-of-way.

- 3) Use of the public roadway for purposes of conducting a civic function parade, or organized non-vehicular use, including, but not limited to, walkathons, jog-a-thons, bike-a-thons, etc.

NOTE: *The time periods for temporary/ special use permits may be extended at the sole discretion of the city manager or his designee.*

HOME OCCUPATION

"Home Occupation," as regulated by section 146.3.3.6(J) of the Aurora City Code, shall mean any use which meets the following requirements:

1. The activity is incidental and secondary to the primary purpose served by the dwelling.
2. A home occupation shall not create noise, dust, vibration, smell smoke, glare, electrical interference, fire hazard, or any other nuisance or hazard that disturbs the peace and quiet of a residential area.
3. The residents of the dwelling unit shall be the only people engaged in the activity.
4. The storage of materials to be used in the activity shall be inside either

the principal building or an accessory building.

5. There shall be no external evidence that indicates or advertises the performance of the activity.
6. Except for parties entering the dwelling unit as a result of prior individual invitation, the general public shall not be invited to or solicited upon the premises.
7. Performance of any personal service, shall be limited to one pupil; client, which may include a partnership, married couple or parties engaged in a joint venture; or customer at any one time.
8. The use shall not jeopardize the health, safety, or welfare of the occupants or of the surrounding neighborhood.
9. The activity shall not cause an amount of vehicular or pedestrian traffic not normally associated with the residential area in which the home occupation is conducted.

NOTE: The conducting of an animal hospital, day care, health clinic, hospital, kennel, or tearoom shall not be deemed to be a home occupation.(146-6 Definitions)

SITE PLAN

Most businesses in Aurora have a development plan/site plan that includes conditions or limitations to a commercial site or business. These conditions include such things as the type of landscaping material, color of the building, parking spaces and signs. Once plans are approved, the property must be maintained according to the site plan.

- Site plans: Owners who want to build new buildings or development must submit plans/drawings to the Planning Department. For more information, please call either the Office of Development Assistance or the Planning Department.
- Redevelopment plans: Owners who want to remodel or redevelop an existing site must submit plans/drawings to the Planning Department. For more information, please call either the Office of Development Assistance or the Planning Department.
- Changing or amending site plans: Owners who would like to change any of the existing conditions on existing plans should contact the Planning Department.

Tax Information

Phone: 303.739.7800 #1

Email: Tax@AuroraGov.org

Website: AuroraGov.org/Tax

For Filing: www.auroragov.org/ola

The city of Aurora requires electronic filing of tax returns at www.auroragov.org/ola. Legacy returns are no longer valid in meeting filing requirements and may lead to application rejection of the return and an estimate billed. The city is home rule and collects its own sales and use taxes. Property taxes are collected by the county treasurer's office of each county.

SALES TAX

For more information, please call 303.739.7800, option 1.

DUE DATE AND FILING STATUS:

Monthly (if taxable sales are \$96,000 or more per year): Due the 20th of the month following the taxable month.

Quarterly (if taxable sales are \$4,801 to \$95,999 per year): Due the 20th of the month following the taxable quarter.

Annually (if taxable sales are \$4,800 or less per year): Due the 20th of the month following the taxable year. NOTE: A return must be filed, even though there is no tax due. Failure to file will result in an assessment being issued.

SALES TAX RATE			
	Arapahoe	Adams	Douglas
Aurora	3.75%	3.75%	3.75%
State	2.90%	2.90%	2.90%
RTD	1.00%	1.00%	1.00%
Cultural	0.10%	0.10%	0.10%
County	0.25%	0.75%	1.00%
TOTAL	8.00%	8.50%	8.75%

Aurora sales tax applies to the retail sale or rental of all tangible personal property. It also applies to the retail sale of certain services that are listed below:

TAXABLE SERVICES:

- 1) Gas and electric service.
- 2) Telecommunication and cable TV services.
- 3) Most freight and delivery charges.
- 4) Damage waiver charges included as part of a rental or lease charge.
- 5) Recreational services, including but not limited to, pool and billiards, golf, bowling, coin-operated amusement devices, skating and tennis.
- 6) Any charge or fee imposed to gain admission to any place or event open to the public and located in the city, including but not limited to, motion pictures, plays, concerts or stage shows; sporting or athletic contests, exhibitions or events; any lecture, rally, speech or dissertation; any showing, display or exhibition (e.g. art exhibition, wine tasting or gun show); any restaurant, tavern, lounge, bar or club.

These charges should be reported on your Aurora sales and use tax return as taxable sales.

SALES TAX EXEMPTIONS:

Exemptions include but are not limited to:

- 1) Sales of motor vehicles registered outside of the city.
- 2) Sales of farm implements.
- 3) Sales delivered outside the city.
- 4) Sales of gasoline and special fuels which are subject to the state gasoline and special fuel tax (C.R.S. 39-27-101 et. seq.).
- 5) Sales of insulin, prescription drugs and prosthetic devices.
- 6) Sales of food for domestic home consumption.
- 7) Sales to the United States government, the state of Colorado and the city of Aurora, their departments, institutions and political subdivisions, in their governmental capacities only.
- 8) Sales to religious and charitable organizations, in the conduct of their regular religious and charitable functions and activities. Proof of exemption would consist of an IRS

Determination Letter for a 501 (c) (3) organization or a state tax exemption number.

NOTE: Tax-exempt organizations are responsible for collecting sales tax on all items sold.

LODGER'S TAX

For more information, please call **303.739.7800, option 1.LODGER'S TAX**

For more information, please call 303.739.7800, option 1.

LODGERS/SALES TAX RATE			
	Arapahoe	Adams	Douglas
Aurora	8.00%	8.00%	8.00%
State	2.90%	2.90%	2.90%
RTD	1.00%	1.00%	1.00%
Cultural	0.10%	0.10%	0.10%
County	0.25%	0.75%	1.00%
TOTAL	12.25%	12.75%	13.00%

The city imposes an eight (8.0) percent tax and the renting or leasing of rooms or accommodations on a transient basis (less than 30 consecutive days). Any "person" engaged in the business of furnishing lodging is required to obtain a City Lodger's Tax license. Each "person" is responsible for collecting the city Lodger's Tax and remitting it directly to the city of Aurora on a monthly basis.

EXEMPTIONS:

- 1) Sales of lodging services to any occupant (natural persons only) who is a resident of the lodging facility and who has entered into a written agreement for occupancy of a room or rooms in such facility for a period of at least 30 consecutive days.
- 2) Sales of lodging services to the United States government, the state of Colorado and the city of Aurora, their departments, institutions and political subdivisions, in their governmental capacities only.
- 3) All sales to charitable organizations as defined in the Aurora city code, section 130-31, in the conduct of their regular charitable functions and activities. A state tax exempt number is required to be recorded on the bill.

NOTE: Reservations for accommodations must be made in the name of the tax- exempt organization. The billing must be made to the organization and be paid by the organization. Payments made by an individual are not tax exempt.

OCCUPATIONAL PRIVILEGE TAX (OPT)

For more information, please call 303.739.7800, option 1.

The city of Aurora imposes an Occupational Privilege Tax (OPT) on individuals who work within the city limits. Employees who earn at least \$250 per calendar month while performing services within the city of Aurora are required to pay the employee OPT at the rate of \$2 per month. An "employee" is any person who is subject to Federal income tax withholding pursuant to the provisions of the Federal Internal Revenue code of 1986. The tax is withheld from the employee and submitted to the city by the employer. Employers pay a Business Occupational Privilege Tax at the rate of \$2 per month for each employee, remitting to the city a total of \$4 per month per employee.

RATE OF TAX:

Employee tax: \$2 a month withheld for each taxable employee.

Employer tax: \$2 a month for each taxable employee.

NOTE: Charitable organizations as defined in Aurora city code, section 130-31, and U.S., state, and city governments are exempt from paying the employer side of the OPT.

DUE DATE AND FILING STATUS:

Monthly (more than 25 employees): Due the last day of the month following the taxable month.

Quarterly (25 or fewer employees): Due the last day of the month following the taxable quarter. If an employee subject to the tax performs services for a single employer within more than one city which levies an Employee Occupational Privilege Tax, both the Employee and Employer Occupational Privilege Tax shall be payable to the city in which the most hours were worked. Employees with more than one Aurora employer should provide their secondary employer with Form WC/AOPT to avoid double withholding for the same month. These forms can be obtained at AuroraGov.org. All employers in Aurora are still liable for the employer Occupational Privilege Tax on the same employee.

USE TAX

For more information, please call 303.739.7800, option 1.

RATE: 3.75 PERCENT

Use tax is imposed on the use, storage or consumption of tangible personal property or taxable services not subjected to the city sales tax (e.g. supplies, fixtures, furniture and equipment [not inventory] that is stored, used or consumed within Aurora upon which no local sales tax was paid at the time of purchase, lease or rental). In other words, use tax is simply the sales tax that was not paid to the vendor.

ITEMS DELIVERED INTO CITY FROM OUT OF THE CITY VENDORS:

It is the responsibility of the Aurora business making a purchase from a company outside of Aurora to verify that the vendor is licensed to collect Aurora tax, if in fact the company does

charge a local sales tax on its invoice. Sales tax paid to an unlicensed vendor cannot be verified to the city of Aurora as having been remitted. As a result, the purchaser may still be held responsible for payment of Aurora use tax.

EXAMPLES OF TAXABLE SITUATIONS CONCERNING USE TAX:

- A) XYZ bookstore buys a carload of cash registers. They will be stored in Aurora and shipped to various stores in and out of Aurora as needed. The vendor did not charge XYZ the Aurora sales tax. XYZ must pay 3.75 percent for the Aurora use tax on all cash registers, including those to be shipped to stores outside of Aurora. XYZ will include this on line 10 of their sales and use tax return.
- B) ABC Construction Company buys a shipment of steel beams (not for resale) from a steel mill in Pittsburgh. The shipment is received in Aurora. The Pittsburgh firm does not collect the Aurora sales tax. ABC is required to remit the 3.75 percent Aurora use tax on the cost of the steel on line 10 of its sales and use tax return.
- C) Acme Office Furniture has an executive chair in inventory. The president of Acme needs a new chair for her office. Acme is a dealer in office chairs and buys chairs free of Aurora sales tax. When they withdraw the chair from inventory for their own use, they are required to pay the 3.75 percent Aurora use tax. Acme will report the use tax on line 10 of its sales tax return.

PURCHASING AN EXISTING BUSINESS:

Section 130-75 of the Aurora City Code requires the purchaser of a business to "withhold sufficient of the purchase money to cover the amount of all taxes due and unpaid, until such time as the former owner shall produce a receipt from the finance director showing that all taxes have been paid, or a certificate showing that no taxes are due." If the prior owner does not produce this receipt then "the purchaser shall remit directly to the city, from that amount of purchase money withheld to cover such taxes, all taxes owing, including those incurred on the sale of the business."

The new owner of a business is liable for all city taxes not paid by the previous owner.

If a prospective purchaser of a business wishes to inquire as to the status of the current owner's taxes, a notarized statement from the current owner must be provided to the city giving the city authorization to release this information.

This is required because all tax information received by the city from returns and audits is confidential, as outlined in section 130-66 of the Aurora City Code.

When a business or individual purchases another business or the assets of a business, the sales/use tax is due on the supplies, fixtures, furniture, equipment, lease-hold improvements, etc. (Does not include inventory for resale). This tax is due on the 20th of the month following the date of the sale. Use tax should be remitted on line 10 and itemized on Schedule B of the sales/use tax return.

BUILDING USE TAX

For more information visit auroragov.org/tax for expanded information.

Any person who builds, constructs or improves any building, dwelling, or other structure or improvement to real estate within the city—and who purchases the necessary lumber, fixtures, materials or any other supplies needed therefore from any source, either within or without the corporate limits of the city—shall, as a prerequisite to issuance of any building permit, pay to the city a deposit, computed on the basis of:

- 1) Three and three-fourths percent (3.75 percent) of 50 percent of the total cost of the structure of the building, or
- 2) Three and three-fourths percent (3.75 percent) of the total cost of construction materials originally and permanently incorporated in the structure and, on residential, commercial and industrial structures, fixtures, built-in appliances and wall-to-wall carpeting originally placed in such residential, commercial and industrial structures.

The city of Aurora collects the Arapahoe County Open Space Use Tax deposit of 0.25 percent on all building permit applications located within the city within Arapahoe County. The 0.25 percent deposit is collected in the same manner as the city's 3.75 percent building use tax as an estimate of the cost of the construction

and building materials generally calculated at 50 percent of the total project construction cost. The 0.25 percent deposit is forwarded to Arapahoe County. The total amount collected will be four percent.

The deposit may not cover all tax due. As a contractor you are required for tracking all purchases of materials and use of equipment. Within 90 days following the issuance of a certificate of occupancy or final inspection, the general contractor must submit a reconciliation and pay any remaining tax due.

This booklet is intended to inform businesses of the general tax and licensing requirements for the city of Aurora and is not a complete statement of the city tax and licensing code. This booklet does not necessarily reflect actual verbiage of the Aurora City Code. In certain situations, exact language of the city code may

be important. In these instances, it is suggested that the business obtain a copy of the relevant code sections and check regularly for updates.

Please contact the Tax or Licensing Divisions regarding specific questions and whether there have been updates to the code that are applicable to your particular situation. Businesses are responsible for ensuring that they are aware of and comply with city code requirements.

 **Telephone
Assistance****CITY OF AURORA:****Access Aurora - (General Information)**

303.739.7000

**Aurora-South Metro Small Business
Development Center**

303.326.8686

**Building Division - (Contractor
Licensing, Inspections & Permits)**

303.739.7420

Business/Liquor Licensing

303.739.7057

**City Clerk's Office - (Temporary Use
Permits)**

303.739.7094

Community Relations

303.739.7653

Development Assistance

303.739.7345

Fire Inspection

303.326.8999

Forestry Division - (Arborist Licensing)

303.739.7177

**Neighborhood Services - (Code
Enforcement)**

303.739.7280

Planning & Development Services

303.739.7217

Police Department - Non-Emergency

303.627.3100

Purchasing/Contracts

303.739.7100

Taxes - (Sales/Use/OPT/Lodgers)

303.739.7800

Water Bills

303.739.7388

ADAMS COUNTY

303.659.2120

ARAPAHOE COUNTY

303.795.4400

DOUGLAS COUNTY

303.660.7400

CITY OF CENTENNIAL

303.325.8000

CITY AND COUNTY OF DENVER**(Business Licenses)**

720.913.1311

STATE OF COLORADO:**Attorney General**

720.508.6000

General Information

303.866.5000

Child Care Licensing

303.866.5958

Colorado Small Business Hotline

303.592.5920

Department of Revenue -**Division of Motor Vehicles**

303.205.5600

General Information

303.866.3091

Individual Income Tax Inquiries

303.238.3278

Liquor/Tobacco Enforcement

303.205.2300

Smoking Ban Information

888.701.2006

Taxpayer Service

303.238.7378

Department of Public Health &**Environment (Vital Records)**

303.692.2000

Department of Regulatory Agencies

303.894.7855

Secretary of State - (Trade Marks &**Trade Name Registration)**

303.894.2200

**OTHER FREQUENTLY CALLED
AGENCIES:****Alcohol/Tobacco Tax & Trade Bureau**

202.453.2000

Aurora Chamber of Commerce

303.344.1500

Better Business Bureau

303.758.2100

Internal Revenue Service**Individual Tax**

800.829.1040

Business Tax

800.829.4933

Social Security Information

800.772.1213

Tri County Health Department

303.341.9370

Useful Websites

Adams County	Co.Adams.Co.Us
Arapahoe County	Co.Arapahoe.Co.Us
Aurora Chamber of Commerce	AuroraChamber.org
Better Business Bureau	Denver.Bbb.org
City of Aurora	AuroraGov.org
Aurora-South Metro Small Business	Aurora-SouthMetroSbdc.com
Development Center	
Business License	AuroraGov.org/BL
Taxes	AuroraGov.org/TAX
Liquor License	AuroraGov.org/LIQ
Marijuana Regulations	AuroraGov.org/marijuana
City of Aurora Municipal Code	MuniCode.com
City of Centennial	CentennialColorado.Com
City of Denver	DenverGov.Org
Colorado Business Development Center	ColoradoSbdc.Org
Douglas County	Douglas.Co.Us
Internal Revenue Service	Irs.Gov
Social Security Administration	Ssa.Gov
Smoking Ban Information	SmokeFreeColorado.Org
State of Colorado	Colorado.Gov
Attorney General	ColoradoAttorneyGeneral.Gov
Department of Public Health & Environment	Cdphe.State.Co.Us
Department of Regulatory Agencies	Dora.State.Co.Us
Department of Revenue	Colorado.gov/Revenue
Department of Revenue - Taxation	TaxColorado.com
Sales Tax Rates	BusinessTax.State.Co.Us
Secretary of State	Sos.State.Co.Us
Tri-County Health Department	Tchd.org



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Colorado SBDC
AURORA-SOUTH METRO
Small Business Development Center





City of Aurora Tax and Licensing Division

AuroraGov.org
Access Aurora: 303.739.7000

Please retain for your records. As of April 2022