



Dear Special Event Coordinator,

First, thank you for coordinating your event in Crested Butte, as you know special events are essential to Crested Butte and make our town the wonderful place that it is. With that said, this letter is pertaining to the 4% Town of Crested Butte sales tax that you are required to charge and remit to the town. Please review the information below and please do not hesitate to call with questions.

Please assure that every vendor is aware of the sales tax code in Crested Butte. A copy of the code is available on our website: [www.townofcrestedbutte.com](http://www.townofcrestedbutte.com)

- If your nonprofit organization is designated as a 501c (3) “a charitable nonprofit”, this allows you to be exempt from paying sales tax when purchasing items, however you are still **required to charge and remit 4% Town of Crested Butte sales tax** in conjunction with the sale of any merchandise, food, and/or beverage.
- Items sold at an **auction** require 4% Town of Crested Butte sales tax to be charged on the value of the item or the sales price, whichever is less, regardless whether the item may have been acquired by donation or gift. Please note that the State of Colorado handles this differently and it is necessary to contact them for further information.
- **Admissions and cover charges** that include tangible personal property, such as food, beverage, and/or gifts that are received in consideration for the amount paid, are taxable.

You, the event coordinator, are responsible for collecting sales tax from each vendor, regardless if they are a regular filer in Crested Butte. Enclosed is a special event return, please distribute these to each and every vendor prior to your event. Returns are due by the 20<sup>th</sup> of the month following your event. Please be diligent as the accuracy of these numbers are essential to showing the economic effect of special events on the town.

Thank you for your cooperation! Good luck with your event.

Sincerely,

Tina Curvin  
Sales Tax Specialist