

Determining Applicable ***Licensing, Permits, & Other Regulations***

COLORADO SALES TAX	<p>A Colorado sales tax license is proof that a business is properly registered with the Department of Revenue, is authorized to make tax-free purchases of merchandise for resale and is responsible for the collection of tax on the sale of the merchandise. If your business sells tangible personal property, either retail or wholesale, or provides a taxable service, you must obtain a Colorado sales tax license and maintain a sales tax account with the State of Colorado.</p> <p>For detailed information, request the Colorado Sales and Use Tax General Information and Reference Guide (Form DRP 0099) and Colorado Sales/Use Tax Rates (Form DRP 1002) from the Dept. of Revenue at (303) 238-7378 or www.revenue.state.co.us and click on "Taxation".</p>
CITY OF AURORA	<p>Aurora Municipal Center, 15151 E. Alameda Pkwy., Aurora, CO 80012 www.auroragov.org</p>
ZONING, CERTIFICATE OF OCCUPANCY	<p>Determine if your business use is approved for your chosen location. Request a determination if the use for the location is permitted, (303) 739-7347.</p>
AURORA BUSINESS LICENSE, SALES TAX AND OCCUPATIONAL PRIVILEGE TAX	<p>Any business operating in the City of Aurora is required to obtain a business license (renewable every two years). The business license also acts as a sales and use tax license and registers your business to pay the Occupational Privilege Tax (OPT), also known as "head tax." Home-based business owners with no employees are exempt from the OPT.</p> <p>One of most misunderstood taxes is the "use tax". Use tax is imposed on the use, storage or consumption of tangible personal property or taxable services not subject to the Aurora City 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 "sales tax that wasn't paid to the vendor."</p> <p>Contact the City of Aurora Tax and Licensing Office at (303) 739-7057 (or your local municipality) for more details about sales and use tax and other possible licensing requirements. Also, local Special Use Permits may be obtained at the Aurora Tax and Licensing Division.</p> <p><u>Note:</u> A new owner of a business may be liable for any City taxes unpaid by the prior owner. A <u>prospective purchaser of a business</u> may inquire as to the status of the current owner's tax liability by providing the City with a notarized statement from the current owner giving the City authorization to release the tax information.</p>
MAJOR REMODELING	<p>Remodeling projects, such as additions of space, alteration of entryways, moving walls or complying with ADA requirements, require Planning Dept. approval and building permits. Call the City of Aurora Building Division at (303) 739-7420, and coordinate efforts with your construction contractor.</p>
SIGNS	<p>Sign Permits are required for all permanent signs. All permits, except for permanent painted window sign permits, must be obtained by a licensed sign contractor. Permits for permanent painted window signs may be obtained by the business owner.</p> <p>Obtain a "Basic Regulations for Businesses" brochure for code and sign regulations from the Neighborhood Support Division (303) 739-7280.</p> <p>To obtain a permit, go to the Zoning desk at the Aurora Municipal Center. For information, call Zoning at (303) 739-7347.</p>
INDUSTRY REGULATIONS	<p>Colorado Dept. of Regulatory Agencies: www.dora.state.co.us/library/doraindex.htm (e.g., liquor stores, construction, transportation, gas stations, day care, etc); For professional licensing: www.dora.state.co.us/dora_pages/professional.htm; Occupational/Industry License Database: www.colorado.gov/oed/industry-license/index.html</p>

Food-handling businesses should contact the Tri-County Health Department. (Adams/Arapahoe/Douglas Counties) at (303) 341-9370 or visit www.tchd.org.