

# City and County of Denver, Colorado

## TAX GUIDE

### *Topic No. 101*

# MARKETPLACE FACILITATORS & MARKETPLACE SALES

The City and County of Denver adopted the Colorado Municipal League's Model Ordinance for Marketplace Facilitators, Marketplace Sales and Economic Nexus in December 2020. The ordinance went into effect on January 1, 2021. Pursuant to this ordinance, non-resident retailers or vendors, including marketplace facilitators, marketplace sellers, and multichannel sellers, who do not have a physical presence in the State of Colorado, but who engage in business in Denver are required to (1) obtain a Denver sales tax license and (2) collect Denver's sales tax for retail sales that occur in the city.

Retailers or vendors who are licensed with Denver may file their Denver sales tax returns through eBiz Taxpayer Portal administered by the City and County of Denver or may use the SUTS portal administered by the State of Colorado Department of Revenue.

Your Denver account number is required to file a return through the SUTS portal, so that your return may be timely accounted for. Should you need to look up your number or apply for a Denver account number, please visit <https://www.denvergov.org/ebiztax/>.

You may also verify addresses and sales taxation rates for sales made in Denver through the SUTS portal or at [www.colorado.ttr.services](http://www.colorado.ttr.services).

- \* DRMC Section 53-53 (10.3) – Definitions – Economic Nexus
- \* DRMC Section 53-53 (10.5) – Definitions – Engaged in Business
- \* DRMC Section 53-53 (16.2) – Definitions – Marketplace
- \* DRMC Section 53-53 (16.4) – Definitions – Marketplace Facilitator
- \* DRMC Section 53-53 (16.6) – Definitions – Marketplace Seller
- \* DRMC Section 53-53 (16.8) – Definitions – Multichannel Seller
- \* DRMC Section 53-53 (27) – Definitions – Retailer or vendor
- \* DRMC Section 53-7.1 – Marketplace Sales

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT DENVER TAX LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE DRMC AND APPLICABLE RULES AND REGULATIONS.

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