

ELDER CARE FACILITIES

For reasons of elder well-being, certain steps must be taken by intended operators of elder care facilities prior to applying for a City license.

REQUIREMENTS

Applicants must register with the Jefferson County Human Services Division.

303-271-1388

<http://www.co.jefferson.co.us/hs/index.htm>

They must pass a Jefferson County Department of Health and Environment inspection.

303-232-6301

<http://www.co.jefferson.co.us/health/index.htm>

Once the applicant has met county human services and health requirements, they then must apply for the City business license, subject to zoning approval.

LICENSES

BUSINESS/SALES AND USE TAX LICENSE

Complete the Business/Sales and Use Tax License application.

- Fill in all the blanks.
- Include the fees stated on the form (\$20)
- Submit it to the Tax Office at the address given above.
- Renew each year in January (\$20)

TAX

Elder care facility services are not subject to the City tax. However, all items used by for-profit elder care facilities, excepting those exempted by the City code, are subject to sales tax at the time of purchase. If items are purchased without local tax having been charged, then use tax equal to the City tax must be remitted to the City.

Non-profit organizations must apply for a no-cost City exemption license in order to purchase goods for providing their services exempt from City tax.

Additionally, if patients are billed for items, those items may

be subject to sales tax unless billed to Medicare or Medicaid or exempted by the City code. More information is available at www.municode.com or www.ci.wheatridge.co.us

A tutorial is available on our website and in printed form.

We are available by phone or email to answer your questions.

Tax is to be reported and remitted according to the following schedule as set out in the City Code section 22-40-c:

Tax averages more than \$100/month	monthly
Tax averages \$20 to \$100/month	quarterly
Tax averages less than \$20/month	yearly

Translated to sales, that means:

Average Monthly Sales	Average Monthly Tax	Reporting Period
Over \$2,857	Over \$100	Monthly
\$571 - \$2,857	Over \$20 - \$100	Quarterly
Under \$571	Under \$20	Yearly

The return and remittance are due 20 days after the end of the month, quarter or year.