



CITY OF WHEAT RIDGE
SALES TAX DIVISION
7500 W. 29TH AVENUE
WHEAT RIDGE, CO 80033

Tax Information Line

303/235-2820

CONSTRUCTION EQUIPMENT USE TAX

All construction equipment used in Wheat Ridge is subject to the City's use tax if municipal tax at a lesser rate than the City's was paid on it or if municipal tax was not paid. This provision is not unique to Wheat Ridge.

DEFINITION

Construction equipment is also known as heavy equipment. It includes portable machinery, vehicles, and other types of equipment that is used or aids in making improvements to real property, such as buildings and infrastructures.

LICENSES

Any person or entity engaged in business in Wheat Ridge must obtain the business/sales and use tax license. This is enforced for contractors based in the City or any who will use construction equipment as defined above.

BUSINESS/SALES AND USE TAX LICENSE

Complete the Business/Sales and Use Tax License application.

- Fill in all the blanks.
- No fee for contractors who have a Wheat Ridge contractor's license
- Submit it to the Tax Office at the address given above.
- Renew each year in January
- Cancel the license at the end of the project

CONTRACTOR'S LICENSE

Contractors operating in Wheat Ridge must obtain the appropriate contractor's license from the Building Division: 303/235-2855.

TAX

As with any other business property that is used in Wheat Ridge, a municipal sales or use tax must have been paid on the purchase price of construction equipment. Because construction equipment is often stored at locations in unincorporated areas, there is often no municipal sales tax paid at the time of purchase or registration.

Credit is allowed for municipal tax paid to another city. If sales or use tax equivalent to the City's current sales and use tax rate was paid, no tax is owed to Wheat Ridge. In cases where the tax is less than the full amount that you would have paid to Wheat Ridge, you pay only the difference.

A declaration form for determining the amount of tax, if any, to pay to Wheat Ridge is due before equipment is brought into the City although the Tax Division will accept the form at any time during the project in order to facilitate compliance. An amendment may be filed within 30 days after the end of the project.

The tax is applied differently based on how long the construction equipment is in Wheat Ridge.

- *Equipment in the City for 30 days or less* is taxed on 1/12th of the purchase price. I.e., **multiply the purchase price by .083.**
- *Equipment that is in the City for more than 30 days* is taxed on the full price.

To determine if any municipal tax was already paid, especially on large-ticket equipment, check the invoice. You may need to call the seller for details, or the Tax Division may be able to help. You might also have paid municipal tax by filing declarations with other cities, or through a city audit; check your records. The Tax Division may be able to help you if you have documentation.

Please feel free to contact the Tax Division with any questions you might have.

Reference: Wheat Ridge Code of Laws, Section 22-68, viewable at www.municode.com



7500 W. 29th Ave.
Wheat Ridge, CO 80033

CONSTRUCTION EQUIPMENT USE TAX DECLARATION

Contractor/Firm _____

Phone or Email _____

A	B	C	D	E	F	G	H
Equipment	Last 6 Characters of Serial Number	Days in City	PRICE: Cost Plus Shipping/Delivery Minus Tax	Municipal Tax Paid (credit)	If 30 Days or Less in City Multiply PRICE by .083	If More Than 30 Days in City, Multiply Price by 1	Multiply F or G by Tax Rate Given Above

Total of Amounts in Column H, Above: This is the TAX OWED to the City of Wheat Ridge: \$ _____

I DECLARE UNDER PENALTY OF PERJURY THAT THE INFORMATION CONTAINED ON THIS FORM IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

NAME _____ PHONE _____ How many pages? _____

SIGNATURE _____ TITLE _____ DATE _____

Reference: Wheat Ridge Code of Laws, Section 22-68.