Colorado Sales Tax Information

ARAPAHOE COUNTY FAIRGROUNDS

2026

You are required to obtain a Special Event (Multiple or Single Event) Sales Tax license prior to the event using Sales Tax Special Event Application form DR 0589. The Single Event License is valid for this event only. **The Multiple Event License is valid for any Special Event in the State of Colorado for six months.** *All applications must be mailed or brought in to our office and must include a photo identification of the owner or the* ***application will be sent back****. If an application is brought in by someone other than the owner that person must have a Power of Attorney.* After the event you are required to file and remit sales tax by either filing online or submitting a Special Event Retail Sales Tax return (DR 0098). ***https:// www.colorado.gov/pacific/tax/special-event-sales-tax***

If you need a Special Event Sales Tax license, you may locate the forms using the instructions below. These will be mailed or brought into the office – online completion is not available:

Go to **www.colorado.gov/tax**
Click box for **Forms then Forms in Number Order**
Locate **Special Event Application DR 0589**
Click on the form number (**DR 0589**) to obtain the PDF version of the form **(Allow 4-6 weeks)**
Repeat the process to obtain the **Special Event Sales Tax Return DR 0098**

How To Use the Online Filing System

https://www.colorado.gov/revenueonline
Do Not Log In
Scroll Down to Sales and Use Tax box
Click on File A Special Event Sales Tax Return
DO NOT CLICK PAY ONLINE FROM HERE.
To Pay: Go to https://www.colorado.gov/revenueonline
Scroll Down to Payment Options
Click on Make A Payment
Follow Instructions
GCAN=General Colorado Account Number
Period Ending is the end of the month of the month of the event.
OR
Fill out the paper form DR0098 and Mail payment to address on form.

Tax Rates For This Event

You need to collect **4.250%** and remit **4.250%** to the **Colorado Department of Revenue**.

If you use the Department of Revenue paper forms, this is the breakdown of the taxes you need to report to the Department of Revenue: The **due date to file your tax return is 20TH OF THE FOLLOWING MONTH**

LOCATION / JURISDICTION CODE – 10-0206 https://colorado.ttr.services/

STATE	RTD/CD	SPECIAL DISTRICT	COUNTY/MTS	CITY/LID
COLORADO	RTD/CD	N/A	ARAPAHOE	N/A
2.90%	1.10%	N/A	0.25%	N/A

Vendors who do not file their taxes for this event will be subject to enforcement action. The **organizers** of this event are required by law to supply the State with a list of all vendors who attend this event. Be sure to file and pay your sales tax. Tax Compliance Agents from the Department of Revenue may be at this event to ensure compliance and answer questions. After the show you must file the return for this event using the online method or Special Event Sales Tax Return paper form **DR 0098**. Do **not** report the gross sales from this event on your standard sales tax filings even if your business has an active permanent sales tax account with the State of Colorado. ***If you have any questions, call 303-866-5643 or 303-238-7378***