



City of Dacono Sales and Use Tax FAQ

City Location	Mailing Address for Sales Tax	Additional Information
City of Dacono 512 Cherry Ave Building A Dacono, CO 80514	City of Dacono 512 Cherry Ave Building A Dacono, CO 80514	E-mail: EShea@CityofDacono.com Phone: 303-833-2317 ext. 121 Fax: 303-833-5528

TAX RATES

Sales Tax	Rate	Use Tax Rate	
City of Dacono	3.0%	City of Dacono	3.0%
State of Colorado	2.9%		
Total	5.9%		

Note: City of Dacono sales tax is paid directly to the City. State and County taxes are paid directly to the State.

Frequently Asked Questions – Sales Tax

What is the City of Dacono sales tax rate?

3.0%

When are my taxes due?

Tax returns are generally due on the 20th of the month following the reporting period. If the 20th falls on a weekend or holiday, the due date is the next business day. Returns must be postmarked on or before the due date to be considered timely.

What is the vendor allowance?

A vendor may retain a percentage of the amount of sales taxes to be paid to the City of Dacono to cover the expense of collection and remittance of the sales tax for the reporting period. Provided the return and remittance are not delinquent, the taxpayer may retain a vendor allowance equal to 3.33% of the amount of tax due but shall not exceed \$100.00 per monthly or quarterly filing period.

Is a postmark on the 20th acceptable proof of the mailing date?

Yes, only if bearing a postmark or cancellation placed by the US Postal Service with a date of the due date or earlier. A “Postmark” does not include a date stamp from a private postage meter.

When do I report/remittance sales taxes?

If more than \$300 in tax will be remitted each month, returns must be sent in monthly. If less than \$300 but \$15 or more will be remitted each month, a quarterly filing status will be granted. An annual filing status may be granted if the taxes remitted each month are less than \$15. Returns can be completed online or hard copies can be printed for completion and submittal. Hard copies of the return form can be requested from the city at EShea@CityofDacono.com or 303-833-2317 ext. 121.

Where can I obtain a Sales and Use Tax Return form?

Sales and Use Tax Return forms are available on the City's website or by picking one up at Dacono City Hall.. An electronic form can also be accessed via your CitizenLink account. Complete the form, sign it, and submit it with your check or cash payment.

How do I log in to my account?

You will need your City Code number (same thing as account number) and your temporary password to log in to your account. Your temporary password is the first "word" of the business' mailing address- i.e. 222 First Street would be 222, or PO Box 123 would be PO. Please contact the City of Dacono to obtain your City Code number if you do not know it.

What happens if I do not file on time?

A failure to file penalty of 10% of the estimated taxes due per delinquent return will be assessed. An interest rate of 1.0% per month will also be charged. (City of Dacono Municipal Code Ch. 4-45 (d))

Does the City of Dacono have a use tax?

Yes, the City of Dacono has a 3% use tax. (City of Dacono Municipal Code Ch. 4-14)

Leases of motor vehicles and other tangible personal property:

Leases are subject to the same sales taxes as if an outright sale of property has taken place. If the lessor retains title to a vehicle or equipment in the City, the lessor meets the definition of "engaged in business," (Dacono Municipal Code Sect. 4-3), and the vendor must obtain a Dacono sales tax license, and must collect and remit the Dacono sales tax due.

What are the sales tax regulations for a retail business in Dacono?

In Dacono, a Sales Tax Registration is mandatory when any person is engaged in the business of selling retail tangible property, including food and taxable services, to the general public regardless of local presence, prior to the first day of conducting business.

What is the cost of a sales tax registration?

There is no fee for a sales tax license, and there is no need to renew the registration in the future.

How do I fix an error on a previously filed tax return?

It is very important that taxpayers double-check their returns for accuracy before remitting the return and the tax to the City and that every return is signed. However, occasionally, after remitting a tax return, you may discover that a payment in a previous period was either underpaid or overpaid due to a mathematical error or an omission on the return. In the case that this occurs, please file an amended hard copy tax return for the corrected amounts.

Is food taxable?

Yes, food is taxable unless it is purchased with SNAP, WIC, or sold at wholesale.

Which web browsers are recommended for use with Point and Pay?

Firefox and Chrome are recommended browsers. Internet Explorer 8 or older may cause problems with Point and Pay.