



Financial Services
Sales Tax Division
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MEMORANDUM

MARKETPLACES AND LODGING TAX

Effective November 1, 2021 the City of Fort Collins adopted a new lodging tax ordinance requiring Marketplace Facilitators to collect and remit lodging tax.

[READ THE NEW LODGING TAX ORDINANCE HERE](#)

Please be aware that the City previously adopted a sales tax ordinance for Marketplace Facilitators that was effective 11/1/20. [Read that ordinance here.](#)

Who is regulated by this ordinance?

This ordinance applies to businesses that meet the definition of marketplace facilitator and marketplace seller. Please see the definitions listed below.

Marketplace facilitator shall mean a person who:

- (1) Contracts with a marketplace seller or multichannel seller to facilitate for consideration, regardless of whether or not the consideration is deducted as fees from the transaction, the sale of the marketplace seller's tangible personal property, products, or services through the person's marketplace or a marketplace operated by the person;
- (2) Engages directly or indirectly, through one or more affiliated persons, in transmitting or otherwise communicating the offer or acceptance between a purchaser or consumer and the marketplace seller or multichannel seller; and
- (3) Either directly or indirectly, through agreements or arrangements with third parties, collects or accepts and processes payment from the purchaser or consumer on behalf of the seller.

Marketplace facilitator does not include a person who exclusively provides internet advertising services or lists products for sale, and that does not otherwise meet this definition.

Marketplace seller, for the purpose of Municipal Code Chapter 25-Taxation, Article IV – Lodging Tax, shall mean a person engaged in business in the City, who has an agreement with a marketplace facilitator and offers for sale tangible personal property, products, or services through a marketplace owned, operated, or controlled by a marketplace facilitator.

Where Can Remote Vendors File Lodging Tax for the City of Fort Collins?

Remote vendors with an existing City of Fort Collins lodging tax license number may continue to file their lodging tax in the same manner as before at <https://fortcollins.munirevs.com/>.

Remote vendors that have an existing City sales tax license, but not a lodging tax license, must request the lodging tax component from Sales Tax. Please contact us at 970-221-6780 or by email at salestax@fcgov.com.

Remote vendors that have neither an active sales tax license or lodging tax license must first apply for these licenses at <https://fortcollins.munirevs.com/>.

MENSTRUAL CARE PRODUCTS

Effective December 18, 2021 the City of Fort Collins will adopt a new sales tax exemption for menstrual care products.

[READ THE NEW SALES TAX EXEMPTION ORDINANCE HERE](#)

The following subsection 26 will be added to **City Code Section 25-73(c)**:

Sec. 25-73. Imposition of the sales tax and exemptions.

(c) Transactions and items exempt from sales tax. The following shall be exempt from the sales tax:

(26) All sales of menstrual care products.

Menstrual care products and *Grooming and hygiene products*, as defined in **Section 25-71 – Definitions** shall have the following meanings:

Grooming and hygiene products shall mean soaps and cleaning solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions and screens.

Menstrual care products shall mean tampons, panty liners, menstrual cups, sanitary napkins, and other tangible personal property designed for hygiene in connection with the human menstrual cycle, but does not include *grooming and hygiene products*.

Thank you for your time and cooperation. If you have any questions, please contact us at salestax@fcgov.com or by phone at 970-221-6780.

Sincerely,



Jennifer Poznanovic
Senior Manager, Sales Tax & Revenue