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AGENTS: SALESPERSONS, AUCTIONEERS, MANUFACTURER’S REPRESENTATIVES

This tax guide is prepared and published for the information of the general public and all persons in business pursuits who would be required to make payment of Sales Tax or Use Tax under provisions of Chapter 25, Article III of the Code of the City of Fort Collins (the “Tax Code”), as well as for the guidance of the City employees whose responsibility it is to collect the taxes imposed by the Tax Code and the enforcement thereof. The following guide is exactly as it says, a GUIDE, and not to be relied upon as an official interpretation of the Tax Code applicable in all circumstances. Instead, specific reference should be made to the Tax Code and related ordinances for what is required in any particular circumstance.

The City of Fort Collins Sales and Use Tax Code defines *retailer* as any person selling, leasing, renting, or granting a license to use tangible personal property or services at retail. Specifically included in this definition are auctioneers, as well as sales persons and representatives who make taxable sales as an agent, either directly or indirectly, for another party (principal) and charitable or governmental entities making retail sales. An agent is a person authorized by another to act for him/her; one authorized to transact business of a principal. Examples of agents include but are not limited to salespeople, auctioneers, and manufacturer’s representatives. An agent or principal shall be responsible for the collection and remittance of the sales tax.

In some cases the company represented by an agent handles the shipping and billing of the goods sold. If said company does not collect sales tax on goods shipped to a Fort Collins address, then the agent has the responsibility of collecting the sales tax and remitting the tax to Fort Collins.

The City of Fort Collins Sales and Use Tax Code definition of *engaged in business in the City* to includes the soliciting of business by “agents, or commissioned sales persons” within the city. If a business meets this definition, they must obtain a Sales and Use Tax License. In addition to the Sales and Use tax license, an auctioneer is required to obtain an auctioneers license. Both licenses are issued by the City of Fort Collins Sales Tax Division.

EXAMPLE

Bryce works out of his home as a sales representative for Canyon Company which is located outside the City of Fort Collins. Bryce makes sales calls on businesses throughout the City of Fort Collins and takes orders for goods shipped from Canyon’s warehouse to its customers, some of whom are located in Fort Collins. Canyon Company handles the billing for these sales. If Canyon Company does not collect Fort Collins sales tax, then Bryce, acting as an agent would be required to do so.

CITY OF FORT COLLINS SALES AND USE TAX ORDINANCE

Section 25-71	Definitions.
Section 25-91	Sales/Use Tax license required.
Section 25-116	Collection of tax.
Section 25-123	Remittance of sales tax collected by retailer.
Section 25-124	Remittance of use tax.
Section 15-121	License required for public auction.
Section 15-122	License fees and terms.

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