



OBTAINING AN ACCESSORY TOURIST RENTAL PERMIT

An accessory tourist rental permit allows a property owner to rent a maximum of one (1) bedroom for periods of less than thirty (30) days within a residential dwelling unit/home which contains at least two (2) bedrooms where the property owner or a resident manager also resides in the dwelling unit/home.

The property owner(s) must first obtain an Accessory Tourist Rental Permit from the City of Glenwood Springs Community Development Department. The Accessory Tourist Rental Permit application form can be found at the website listed below:

www.cogs.us/departments/community/common.htm

1. Review the regulations attached or at the website listed above. If you determine you are eligible to apply, please complete the attached Accessory Tourist Rental Permit application and submit the application form with the appropriate fee to the Community Development Department at 101 W. 8th Street, Glenwood Springs, CO 81601. You may call 970 384-6411 for the applicable application fee.
2. In addition to the Accessory Tourist Rental Permit application, it will also be necessary for the property owner to obtain a Business and Sales Tax License. Applications for business and sales tax licenses can be made on line at <https://glenwoodsprings.munirevs.com> Upon approval of the Accessory Tourist Rental Permit, the planning staff will advise the Finance Department that they may release your business and sales tax licenses. Questions pertaining to business or sales tax licenses may be made at 1/888-751-1911 or 970-384-6455.
3. Shortly after your Accessory Tourist Rental permit application is submitted, the Community Development Department will contact you to arrange for an inspection of the residential unit that will be used as an accessory tourist rental. If you have questions regarding the inspection, or need to schedule an inspection, you may do so by calling the Building Department at 970 384-6411.
4. Once an inspection has been conducted, the inspector will do one of two things, either approve the residence for use as an accessory tourist rental, or direct the owner to make changes. If the changes require a Building Permit, then the applicant shall submit necessary plans/permit applications for the building permit. Once the building permit has been issued, the applicant shall complete the required work and call for a follow-up inspection.
5. When all work associated with the inspection or building permit is completed, the Building and Planning Departments will complete their review and an Accessory Tourist Rental Permit will be issued to the property owner.

If you have additional questions regarding the process to obtain an Accessory Tourist Rental permit, please review the Frequently Asked Questions sheet attached, or you may call 970 384-6411.

**ACCESSORY TOURIST RENTALS
FREQUENTLY ASKED QUESTIONS:**

1. What is an accessory tourist rental? *An accessory tourist rental allows a homeowner to rent a maximum of one (1) bedroom within their single family home or residential unit for monetary consideration for time periods less than thirty (30) consecutive days, provided there is at least one additional bedroom within the residential unit and a property owner or a designated resident manager resides in the unit.*

*An accessory tourist rental **does not** allow the rental of an entire residential dwelling unit for rental periods of less than thirty (30) days (See Short-term Rentals). Neither does an accessory tourist rental permit include a bed and breakfast, residency unit, boarding or rooming house, or hotel.*

*An accessory tourist rental permit **does not** apply to property owners that wish to offer the use of their home where no fee is charged or collected.*

2. Are City of Glenwood Springs' permits or licenses required as a pre-requisite to having an accessory tourist rental in Glenwood Springs? *Yes. It will be necessary to obtain an Accessory Tourist Rental Permit and a Business/Sales Tax License before commencing to rent a bedroom in your home for periods of less than thirty (30) days. In addition, a Building Permit may be required if it is determined that physical changes to your home are necessary in order to comply with applicable building codes.*

3. If I swap my house for another home elsewhere and no money is exchanged, do I need a short-term rental permit? *The offering of the use of one's home where **no fee is charged** or collected is exempt from any City permitting.*

4. Is any residential dwelling unit in the City eligible to become an accessory tourist rental or are there certain areas where it is prohibited? *The use of a residence as an accessory tourist rental is regulated via the zoning regulations of the Glenwood Springs Municipal Code in Article 070.040 Zoning. Accessory tourist rentals are allowed in all residential and commercial zones. However, accessory tourist rentals are not allowed in Planned Unit Developments (PUDs) unless specifically listed as an allowed use. Additionally, accessory tourist rentals are not allowed in any dwelling unit that has been permitted as an Accessory Dwelling Unit.*

5. Who may apply for an Accessory Tourist Rental Permit? *All permits shall be issued to the owner of the property.*

6. What are the requirements for an Accessory Tourist Rental Permit? *The requirements are listed in the Glenwood Springs Municipal Code at Article 070.040.130 Accessory Tourist Rentals.*

7. Do I need a business license to operate an accessory tourist rental? *A business license is required for accessory tourist rentals. Additionally, accessory tourist rentals are subject to sales and accommodations taxes. Owners are required to charge and collect sales and accommodation taxes. You may apply for a business and sales tax license at the same time you apply for an Accessory Tourist Rental permit. (See attached information sheet as to how to apply for a business and sales tax license on line, or visit <https://glenwoodsprings.munirevs.com>. If you have additional questions, please call 1/888-751-1911 or 970-384-6455.*

8. Will I need to have my home inspected? *All homes will require an inspection to determine compliance with applicable zoning and building codes prior to the issuance of an Accessory Tourist Rental permit.*

9. Do I need a building permit for an accessory tourist rental? *A Building Permit may be required if significant work is required to bring the residence into compliance with the applicable codes. The need for a building permit will be determined at the conclusion of the inspection by the Building Department.*

10. What building codes will an accessory tourist rental be subject to? *The applicable building code for your property depends on the underlying use of your property. One or more of the following codes will apply: International Property Maintenance Code (IPMC), International Residence Code (IRC), or International Building Code (IBC).*

11. What is a “designated resident manager?” *A designated resident manager is a person who lives and sleeps in the residential unit that is to be permitted as an accessory tourist rental and who is authorized by the owner of the property to oversee the day-to-day operations of the accessory tourist rental.*

For additional questions regarding short-term rentals, please contact the Community Development Department at 970 384-6411.



ACCESSORY TOURIST RENTAL PERMIT APPLICATION

Accessory Tourist Rental means the rental for monetary compensation of not more than one (1) bedroom for transient lodging to guests in those residential units which contain a minimum of two (2) bedrooms; is owner occupied or is occupied by a resident manager; and which comply with the provisions of Section 070.040.130 of the Glenwood Springs Municipal Code.

An accessory tourist rental use is not a boarding or rooming house, bed and breakfast, short-term rental or hotel use. An accessory tourist rental permit does not allow an entire residential dwelling unit to be rented for periods of less than thirty (30) days. If you wish to rent your entire residence for less than thirty (30) days, your property may be eligible for a Short-term Rental permit. See Short-term Rental permit guidelines and application at www.cogs.us/departments/community/common.htm

If you wish to rent more than one bedroom within your residence, your property may be eligible for permitting as a bed and breakfast use. Please check with a staff planner in the Community Development Department at 970 384-6411 for information on bed and breakfasts.

GENERAL INFORMATION OWNER:

Owner(s) of residence that is to be used as an Accessory Tourist Rental:

Owner(s) Mail Address: _____

Owner(s) Home and Cell Phone Nos.: _____

Owner(s) E-Mail Address: _____

PROPERTY INFORMATION:

Address of Property to be used as an Accessory Tourist Rental: _____

Complex Name and Unit No. _____

Number of Bedrooms: _____
(A minimum of two (2) bedrooms is required, one (1) for the resident manager or property owner to reside in and one (1) for guests.)

Number of Parking Spaces on Site: _____

If the unit is in a multi-family complex, are there off-street parking spaces allocated to this unit?

_____ Yes _____ No

If yes, how many spaces? _____

Provide a brief description of the bedroom that is to be used for the Accessory Tourist Rental.
(For example, "upstairs back bedroom with two queen beds," or similar description.)

RESIDENT MANAGER: (Either the property owner or a designated manager is required to live in the residential dwelling unit that will be used as an accessory tourist rental)

Who will reside in the accessory tourist rental? _____ Owner _____ Resident Manager
(Mark one)

If there will be a resident manager, please complete the following:

Name of Resident Manager: _____

Resident Manager Mail Address: _____

Resident Manager Home and Cell Phone Nos.: _____

Resident Manager E-Mail Address: _____



REQUIREMENTS, RESTRICTIONS AND STANDARDS:

1. The City of Glenwood Springs is not a party to and does not enforce any private covenants. Property owners should review covenants that apply to the property they wish to use as an accessory tourist rental since covenants may restrict an owner from engaging in rentals of less than 30 days.
2. Either a resident manager or the property owner must live in the residence that will be used as an accessory tourist rental.
3. The property owner shall collect and pay all applicable state and local taxes including sales and lodging taxes.

4. The owner is responsible for ensuring that the accessory tourist rental meets all applicable local, state, and federal regulations. For example §38-45-101 C.R.S. et seq. requiring carbon monoxide alarms in residential properties.
5. The owner or responsible party is responsible for obtaining all required licenses and permits in accordance with Title 050 of the Glenwood Springs Municipal Code. The business license and sales tax license number must be displayed in **all** advertising, including advertising on vacation rental websites.
6. Occupancy limitations of an accessory tourist rental shall be established by the 2009 International Property Maintenance Code (IPMC) and shall be indicated on the accessory tourist rental permit.
7. On properties with an accessory dwelling unit, only the primary dwelling on the property shall be eligible for an accessory tourist rental permit and the owner or resident manager must reside in the primary dwelling.
8. All vehicles shall be parked in designated parking areas, such as driveways and garages, or on the street where on-street parking is allowed. No parking of vehicles shall occur on lawns or sidewalks.
9. The owner or resident manager shall ensure that the accessory tourist rental complies with Section 100.010.060 of the Glenwood Springs Municipal Code entitled garbage, refuse and trash collection. Owners and resident managers shall inform rental parties as to the proper collection and disposal of trash and refuse.
10. In a multi-family building where all units are under the same ownership, no more than 25% of the total number of units, but at least one (1) unit may be permitted as an accessory tourist rental, subject to the requirements listed in Section 070.040.130 Accessory Tourist Rentals.
11. The following information must be posted in a prominent and visible location in the accessory tourist rental bedroom:
 - a. City of Glenwood Springs licenses and Accessory Tourist Rental Permit.
 - b. Contact information for owner and/or designated resident manager including a phone number for 24 hour response to emergencies.
 - c. Diagram depicting the location of fire extinguishers and emergency egress.
 - d. Any other information deemed necessary by the Community Development Director or Building Official to ensure the public's health and safety.
 - e. The maximum number of occupants within the bedroom as determined by the Building Official.

Note: An Accessory Tourist Rental Permit will only be issued after the application has been reviewed and approved in accordance with the Glenwood Springs Municipal Code. Specific

terms and conditions may be included in the permit. All permits will be issued to the owner(s) of the property. A change in ownership requires an application for a new permit. Accessory Tourist Rental permits expire at the end of odd numbered years. Property owners will be sent a new application form prior to expiration of their permit.

Owner's Signature/Certification:

By my signature below, I represent that all information contained in this application is true and correct to the best of my knowledge. I further certify that I have read the City of Glenwood Springs Accessory Tourist Rental regulations per Section 070.040.130 of the Glenwood Springs Municipal Code:

Owner(s) Signature: _____ Date: _____
_____ Date: _____

ADMINISTRATIVE USE ONLY:

_____ Date: _____
Application received by:

Application fee collected Amount: _____

Section 070.040.130 Accessory tourist rentals.

(a) Intent. This section provides standards for the establishment of accessory tourist rentals, which are intended to provide an option for property owners of residential dwelling units to rent a single bedroom in their home for compensation to guests for stays of less than thirty (30) days.

The City's Comprehensive Plan recognizes and encourages policies to retain the City's tourism industry while maintaining the City's small town character through the preservation of its residential neighborhoods. The allowance and regulation of low impact tourist accommodations provides an additional lodging option for travelers who wish to vacation in a residential setting, and a source of supplemental income to homeowners, while still ensuring the protection of the public health, safety and welfare.

(b) Applicability. The accessory tourist rental is accessory to the primary use of a residential dwelling unit as a residence for families/households. An accessory tourist rental use shall only be allowed upon issuance of an accessory tourist rental permit and shall not be allowed within a Planned Unit Development unless specifically listed as an allowed use in the Planned Unit Development. An accessory tourist rental permit shall not be allowed in any accessory dwelling unit.

(c) Definitions. As used in this Section, the following terms shall have the meanings ascribed below:

Accessory tourist rental means the rental for monetary compensation of not more than one (1) bedroom for transient lodging to guests in those residential dwelling units which contain a minimum of two (2) bedrooms; are owner occupied or occupied by a resident manager; and which comply with the provisions of this section.

Bedroom means an enclosed space within a dwelling unit that is designed or could be used for sleeping purposes and which may also contain closets and have access to a bathroom, but which has a permanent door permitting complete closure and separation from all kitchen, living room, and hallway areas.

Resident means a person or family who lives and sleeps in a place with intention to establish his domicile or permanent residence.

Resident manager means a resident who is authorized by the owner of a property to oversee the day-to-day function and operations of the owner's property.

Transient lodging means the occupancy of a bedroom, sleeping unit, or a dwelling unit for compensation to any person(s), partnership, association, corporation, estate, representative, or any other combination of individuals by whatever name known, for any period of less than thirty (30) consecutive days under any concession, permit, right of access, license to use or other agreement, or otherwise.

(d) Requirements, Restrictions, and Standards. The following requirements, restrictions, and standards shall apply to accessory tourist rentals:

(1) The City of Glenwood Springs is not a party to and does not enforce any private covenants. Private covenants may restrict property owners from engaging in the rental of their home or a portion of their home for periods of less than thirty (30) days.

(2) The owner of the property or a resident manager must reside within one of the bedrooms within the dwelling unit which is to be used as the accessory tourist rental and shall be present on the premises for the duration of the rental.

(3) The owner shall collect and pay all applicable local, state, and federal taxes including sales and lodging taxes.

(4) The owner is responsible for ensuring the accessory tourist rental meets all applicable local, state, and federal regulations. For example, §38-45-101 C.R.S. et seq. requiring carbon monoxide alarms in a residential property.

(5) The owner is responsible for obtaining all required licenses in accordance with Title 050 of the Glenwood Springs Municipal Code.

(6) Use and Occupancy Restrictions. The accessory tourist home is further restricted in use as follows:

- A. Parties renting the designated bedroom for transient rental shall have access to a private or shared full bathroom.
- B. Guest stays may only occur within the dwelling unit that the owner or resident manager occupies.
- C. The use is limited to one (1) designated bedroom with a maximum occupancy for two (2) people.
- D. The bedroom used for guest stays shall not include a kitchen or partial kitchen.
- E. Occupancy of the accessory tourist rental shall not exceed the occupancy allowed for single family use as defined in the Glenwood Springs Municipal Code, i.e. one (1) or more persons living together on the premises of a dwelling unit, but it shall not include more than five (5) persons unrelated by blood or marriage. Occupancy limits shall be established by International Property Maintenance Code (IPMC) and shall be listed on the accessory tourist rental permit.
- F. Residential units eligible for an accessory tourist rental permit shall not be issued or hold permits for another land use that would further impact traffic at the site of the accessory tourist rental, including special use permits for another land use per the applicable zone designation of the property, or a license or permit issued through another regulatory agency; except that properties issued a special use permit for a single family dwelling in the Hillside Preservation Overlay zone district or minor home occupation permit shall be eligible for an accessory tourist rental permit.

(7) On properties with an accessory dwelling unit, only the primary dwelling on the property shall be eligible for an accessory tourist rental permit and the owner or resident manager must reside in the dwelling unit used as the accessory tourist rental.

(8) All vehicles associated with the single family residence and accessory tourist rental use shall be parked in designated parking areas, such as driveways and garages, or on-street parking, where permitted. No parking shall occur on lawns or sidewalks.

(9) The owner shall be responsible for ensuring that the accessory tourist rental complies with Section 100.010.060 of the Glenwood Springs Municipal Code entitled Garbage, refuse, and trash collection. Owners and resident managers shall make arrangements for proper garbage, refuse, and trash collection.

(10) The following information must be posted in a prominent and visible location in the designated bedroom permitted as an accessory tourist rental:

- A. City of Glenwood Springs' license(s) and accessory tourist rental permit;
- B. Contact information for owner and/or resident manager, including phone number for 24 hour response to emergencies;

- C. Description of location of fire extinguishers and emergency egress; and
- D. Any other information deemed necessary by the Community Development Director or Building Official to ensure the public's health and safety.

(11) In a multi-family building under single ownership, no more than twenty-five (25%) but at least one (1) unit may be permitted as an accessory tourist rental provided the owner or the resident manager occupies the accessory tourist rental.

(12) All advertising of an accessory tourist rental, including advertising on website vacation booking sites, shall display the City of Glenwood Springs accessory tourist rental permit number and business license number.

(13) A property owner may not be issued both an accessory tourist rental permit and a short-term rental permit on the same property at the same time; however, should an owner wish to change the use of a permitted accessory tourist rental, he or she may do so by filing an application for a short-term rental permit in accordance with Section 070.040.120 short-term rentals. Upon issuance of a new short-term rental permit, the pre-existing accessory tourist rental is automatically revoked.

(e) Application requirements. The owner shall submit the application on the form provided by the Community Development Director and shall pay the application fee set by City Council resolution. The Community Development Director may require submittal of such additional information as is deemed necessary to demonstrate compliance with the requirements of the Glenwood Springs Municipal Code including, but not limited to, building code and inspection requirements.

(f) Accessory Tourist Rental Permit. All accessory tourist rental uses shall require a permit from the Community Development Director. This permit shall only be issued after the residential dwelling unit and bedroom designated for transient lodging has been approved in accordance with the Glenwood Springs Municipal Code. The accessory tourist rental permit shall specify any terms and conditions of the permit. All permits shall be issued to the owner of the property. A change in ownership shall necessitate the issuance of a new permit. Permits shall be issued for a period of two (2) years and shall expire at the end of odd numbered years.

(g) Revocation of Permit. An accessory tourist rental permit may be revoked at any time by the Community Development Director should it be determined that the use is not being operated in compliance with this Section or any other section of the Glenwood Springs Municipal Code.

(h) Appeals. Appeals of administrative decisions may be made in accordance with Section 070.010.050 of the Glenwood Springs Municipal Code.

City of Glenwood Springs

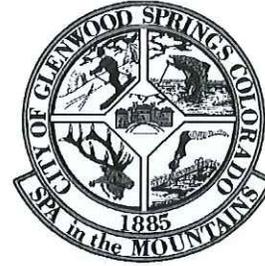
101 W. 8th Street

Glenwood Springs, Co 81601

Phone: 970-384-6400

Fax: 970-945-2597

Website: www.cogs.us



Business Tax Information

The City of Glenwood Springs offers a variety of resources to help you comply with City Laws:

Publication

City Business Licensing and Tax Ordinance Manual

This manual contains the tax and licensing laws of the City of Glenwood Springs.

Personal Assistance

Glenwood Springs employs a sales tax specialist who is responsible for all business licensing, taxpayer education and tax collection activity. The City also contracts with a tax auditing firm for national and local audits of City taxes.

Internet Assistance

All forms are completed online through <https://glenwoodsprings.munirevs.com>. Or you may log onto our city website to access the link: www.cogs.us. You may also find the City's Municipal Code on the website.

General Information

The tax laws in Glenwood Springs may be different than those of the State of Colorado or other taxing jurisdictions. This brochure is designed to give you general information to help you comply with the City laws.

The tax rates used in this brochure are in effect as of January 1, 2009. Always check with the Sales Tax Department for the current rates.

There is easy access to a great deal of information to help you comply with the tax laws of the City. Our taxpayer assistance program includes publications, walk-in assistance and forms on the internet.

If you have any questions, call the Sales Tax Department at 384-6400.

Licenses and Permits

Do I need a License?

The nature and location of your business will determine which of the following licenses and permits you will need. The Business License has a yearly \$25.00 fee with renewals every other year. License applications are available online at <https://glenwoodsprings.munirevs.com>

General Business License

Required for any entity with a physical presence in Glenwood Springs and conducting a non-retail business.

Retail Business License

Required for any business, local or national, engaged in retail sales in Glenwood Springs.

Home Occupation Permit

All in-City businesses which are operated from a residence should contact the City Planning Dept. to determine if this permit is necessary.

Temporary Sales Permit

Required for anyone engaged in outdoor temporary sales. Contact the City Planning Dept.

Liquor License

Required for all sales of alcohol. Contact the City Clerk's office for application forms.

Contractor License

Contact the City Planning Dept. to determine if you need this license.

Sales Tax

What is the Glenwood Springs sales tax rate?

The total sales tax rate in the City is currently 8.60%. This rate is made up of the following components:

Glenwood Springs	3.70%
Rural Transit Authority	1.00%
State of Colorado	2.90%
Garfield County	1.00%
TOTAL	8.60%

All payments of City tax should be made directly on the Muni Revs Website. The other taxes are collected by the State of Colorado.

When do I charge the City sales tax?

Generally the City sales tax must be collected on all sales, leases or rentals of items in the City including items delivered into the City. Certain services such as cable TV, telecommunications, non-residential gas and electric are also taxable. Professional services such as legal, advertising and accounting services are generally not taxable.

Some sales are not taxable; they are exempt from the tax. A few City exemptions are: prescription items, medical equipment and supplies, cigarettes, gasoline, and certain sales to exempt organizations. Some City exemptions are different from those allowed by other taxing entities.

Some items which are taxable in the City, but may be taxed differently by other jurisdictions, are:

- Cable TV
- Pre-press supplies for printing industries
- Equipment used in manufacturing
- Food for home consumption
- Lodging services for less than 30 consecutive days

All exempt sales must be properly documented and records must be kept by the seller in case of audit. Contact the Sales Tax Department for more information on how to handle exempt sales.

Glenwood Springs tax should not be collected by a vendor if the item sold is delivered to an address outside the City limits. You should contact the city on the delivery address to determine if you need to collect that city's tax.

Important Information About City Use Tax

City use tax must be paid by all businesses on the purchase price of items which are used, stored or consumed in Glenwood Springs and upon which no other city sales tax has been paid.

The City of Glenwood Springs use tax rate is 3.70%

Use tax does not apply to inventory items which will be resold by the business.

New Businesses will receive an Initial Use Tax return for reporting the use tax due on tangible personal property. This property may have been acquired with the purchase of the business or newly obtained for the start-up of the business.

If any other city sales tax was properly paid no Glenwood Springs use tax will be due.

Returns for remitting use tax will be provided to the taxpayer.

(See the last page for a more detailed description of use tax charged on building materials.)

How to compute use tax:

A restaurant in Glenwood Springs buys a stove to use in their business. Here are some examples of how the use tax is applied:

1. The stove is purchased and picked up in Glenwood Springs and tax is charged as follows:

Price of stove	\$ 15,000.00
Tax charged	1,290.00
Invoice Total	\$ 16,290.00

\$1,290.00 divided by \$15,000.00 = 8.60% tax charged (3.70% City, 2.9% State, 1% RTA, 1% Garfield County).

Since 3.70% Glenwood Springs **sales tax was charged**, Glenwood Springs **use tax is not due**.

2. The stove is purchased and picked up in an unincorporated Garfield County area and tax is charged as follows:

Price of stove	\$ 15,000.00
Tax charged	585.00
Invoice Total	\$ 15,585.00

\$585.00 divided by \$15,000.00 = 3.9% tax charged (2.9% State, 1% Garfield County).

Since City **sales tax was not charged**, Glenwood Springs **use tax is due**.

3. The stove is purchased and picked up in Denver and tax is charged as follows:

Price of stove	\$ 15,000.00
Tax charged	1,158.00
Invoice Total	\$ 16,158.00

\$1,158.00 divided by \$15,000.00 = 7.72% tax charged (3.62% Denver, 4.1% State, RTD, CD, FD).

Since 3.62% Denver **sales tax was charged**, Glenwood Springs **use tax is not due**.

4. The stove is purchased in Grand Junction and delivered to Glenwood Springs and the tax is charged as follows:

Price of stove	\$ 15,000.00
Tax charged	1,147.50
Invoice Total	\$ 16,147.50

\$1,147.50 divided by \$15,000.00 = 7.65% tax charged (2.75% Grand Junction, 2.9% State, 2% Mesa County).

Since the item was delivered outside of Grand Junction, Grand Junction sales tax should not have been charged and Glenwood Springs use tax is due. Contact the seller to obtain credit for the Grand Junction tax charged in error.

Building Use Tax

Anyone who performs construction work which requires a Glenwood Springs building permit must pay City building use tax on the estimated cost of construction materials used. This amount is calculated using the estimated total cost of construction and is shown on the issued building permit. A sales tax exemption certificate is issued along with the building permit. No City sales tax is charged when the materials are actually purchased if the City sales tax exemption certificate is presented to a Glenwood Springs seller. The estimated use tax must be paid at the end of the project before the Certificate of Occupancy is issued by the Building Department. After that, the contractor may present a self-audit of the project to be reviewed by the building inspector and the sales tax specialist. The difference between the use tax already paid and the actual amount due may be billed by the City or refunded to the permit holder.

Accommodations Tax

The 2.5% City Accommodations Tax applies to charges for rooms or accommodations in the City, if the occupancy is for a period of less than 30 consecutive days. The tax generally applies only to hotels, motels, bed and breakfasts and vacation rentals. Accommodations tax must be collected on charges for sleeping rooms, meeting rooms, display rooms, banquet rooms or other special rooms. This tax is in addition to the regular City sales tax of 3.70%.

Property Tax

Owners of real property located in Glenwood Springs must pay City property tax every year. This tax is collected by the County assessor. Questions regarding property tax should be addressed to the Garfield County Assessor at 945-9134.

Audits

The City has begun an audit program. A variety of licensed businesses are selected for audit throughout the year as part of the audit program. During an audit, the City's contract auditors visit the business and review their accounting records to verify that appropriate City taxes have been paid. If your business is selected for audit you will be notified in writing and will be given detailed instructions about the audit process.

Enforcement

The City's sales tax specialist also handles all collection efforts. An official notice is sent to all taxpayers who become delinquent. If the taxpayer does not respond, the City may take enforcement action to collect the tax. These actions may include: summons to Municipal Court; filing of tax liens against property or, in extreme cases, seizure and sale of business property.

Penalty and interest is charged on all delinquent tax. It is important to contact the sales tax department if your business receives a notice of delinquent taxes.

Confidentiality

All financial information that businesses provide to the Sales Tax Department or its representatives is kept confidential. For this reason, we may not be able to release certain information over the phone. For example, the amount of sales reported by a business may only be released to an agent of that business with proper identification.



Registration Instructions for Online Sales Tax and Licensing

Go to: <https://glenwoodsprings.munirevs.com>

1. Click "Go" to Register



Confirm E-mail

Enter your e-mail address and follow the instructions in the e-mail you will receive.

If you do not receive the e-mail immediately, be sure to check your junk mail, quarantine services (i.e. Postini, Spam Assassin) and add info@munirevs.com and support@munirevs.com as safe senders. After you have done this, enter your e-mail address above again. Contact MUNIRevs support for assistance.

2. Create User Profile

3. Link to Business

◆ Select "I already have an existing ."

I already have an existing business license.

◆ Enter 6 Digit Number, MUNIRevs Activation Code (NOT case sensitive) and Click Lookup

◆ Select your Role and click "Connect." Note - Businesses can have an unlimited number of users on each account.

The following business was found. To connect to this business, indicate your role, then click "Connect".

Found Business:

Business Name	Role	Assigned by	Date	
[457612] Sweet Rides, LLC	Accountant	Erin Neer	08/25/13 08:55:44	Connect

To add another business, simply enter the above credentials, and repeat the **Lookup** and **Connect** steps above. When done adding businesses, Click the **orange button** to proceed to your **Business Center**. For **NEW BUSINESSES**, select "I am applying for a new license" instead of the existing license option.

For Assistance Contact MUNIRevs Support at
support@munirevs.com or **(888) 751-1911**



Frequently Asked Questions for Online Sales Tax and Business Licensing

<https://glenwoodsprings.munirevs.com>

What types of assistance can MUNIREvs provide to me?

MUNIREvs can assist you with all your system and account questions. Whether you have a question about your account or technical questions about how to do something in MUNIREvs, please reach out to our support team. We can always reach out to the Jurisdiction on your behalf if we need their assistance with one of your questions. You can reach MUNIREvs at support@munirevs.com and by phone at (888) 751-1911.

Where are my tax forms? My Action Center is empty?

Your tax forms will be available on the 1st day of the month following the last day of the tax period. For example, for monthly filers, the May 2015 tax forms will be available in your Action Center on June 1, 2015. Second Quarter, 2015 forms will also be available on 7/1/2015. If you do not see the forms you expected, simply contact MUNIREvs support for assistance.

Can I manage multiple businesses with one login?

Yes - to do so, click Add an additional business to your account. Select whether the business is an existing business or whether you are applying for a new business. You will need your 6 digit License Number (which may include leading zeroes) and MUNIREvs Activation Code to connect to an existing business record.

Can a business have more than one user?

Yes, each business can have an unlimited number of users. Each user is required to provide the 6 digit License Number and MUNIREvs Activation code to be authorized to connect to an existing business record.

I did not receive or misplaced the letter with my activation code. What do I do?

Contact MUNIREvs support at support@munirevs.com or (888) 751-1911 for assistance. You will need to confirm account details to be verified for the account and then our staff can assist you with connecting.

Can I file a Zero File tax return through MUNIREvs?

To file a zero file tax form, select your tax form from your Action Center. Then, complete the required information on the remittance, including Gross Sales and any deductions. *You will then need to follow the orange "Action Buttons" until you arrive at the Receipt. NOTE: This process requires that you go all the way through the cart to perform a Zero File Checkout.*

What payment types are accepted through MUNIREvs?

Glenwood Springs offers free ACH Debit, or e-check payments. In addition, if you need to remit via ACH Credit, please e-mail support@munirevs.com for payment instructions and to add this setting to your account.

The City of Glenwood Springs charges a 3% Credit Card convenience fee. Credit card payments are available for payments < \$2,000.

I have an ACH Debit Block on my bank account. What is the Debit Block ID?

The Debit block ID for the following jurisdictions

Avon
Carbondale
Cortez
Montrose
Telluride
Mountain Village
Glenwood Springs

is through the payment provider below:

Entity Name: Vericheck Incorporated
Debit Block ID: 4013137ZST

Can I schedule a payment in MUNIREvs?

For your security, MUNIREvs does not store any payment information in the system. You will need to enter your desired payment information each time you check out.

If you would like to transmit payments via ACH Credit, e-mail support@munirevs.com for payment instructions and to add this setting to your account.

How do I change or update my User information?

Select "My Account" at the top of the page when you are logged in to update your user or business information, including, mailing address, phone number and other contact information.

I forgot my password. What do I do?

From the Log In page, click the "Forgot your password" link and follow the instructions that will be e-mailed to the User's registered e-mail address.

How do I update my business information?

Select your business by clicking on it under "Manage Your Business." On the following screen, you will find instructions to complete a Business Changes request form. After completing the form, City staff will review and approve.

You can also print your license from the Manage Your Business screen.

Do I have to login to MUNIREvs to see my alerts and reminders?

No. All alerts are e-mailed to your authenticated e-mail address. When you login to the system, you will also see any open alerts that need to be addressed in your Action Center.

Can I apply for a new license through MUNIREvs?

Yes. To apply for a new , simply click "Add an additional business to your account" under Manage your Business. Select New Business and proceed through the prompts to register your new business with the Jurisdiction.

Licenses can be printed by clicking on your business in the "Manage Your Business" section of your Business Center.

Can I renew or manage an existing license through MUNIREvs?

Yes. License renewals will be initiated based upon the expiration date of each license. You will be notified of available actions when a renewal license requirement is upcoming.

For Assistance, Contact
MUNIREvs Support
support@munirevs.com

(888) 751-1911

CITY OF GLENWOOD SPRINGS
101 W. 8th Street
PO Box 458
Glenwood Springs, CO 81602-0458
970-384-6420



INITIAL USE TAX RETURN

Name of Business: _____ Business Start Date: _____
Address: _____ (Due date is the 20th day of the next month)
City License Number: _____

Initial Use Tax is owed on tangible personal property obtained as part of a business purchase, except for items that have been significantly used for their primary purpose for 3 years or more. Initial Use Tax is also owed on new items purchased for use by the business and upon which no city sales tax has been paid. Categorize and enter the taxable amounts in the spaces provided below.

	Taxable Amount
1. Business machines, calculators, typewriters, copiers, computers, etc.:	\$ _____
2. Cash registers, display cases, counters, tables, booths, racks, etc.:	\$ _____
3. Food processing equipment, appliances, walk-in coolers, etc.:	\$ _____
4. Shop equipment, tools, compressors, hydraulic and electronic equipment, supplies, etc.:	\$ _____
5. Signs, outdoor displays, etc.:	\$ _____
6. Furniture, décor, cleaning equipment, etc.:	\$ _____
7. Other items:	\$ _____
8. TOTAL TAXABLE AMOUNT (Total of lines 1 through 7):	\$ _____
9. Tax due - multiply line 8 by 3.70%:	\$ _____
10. Penalty (if paid after the due date) - 10% of line 9:	\$ _____
11. Interest (if paid after the due date) - .67% of line 9 per month:	\$ _____
12. TOTAL DUE (add lines 9 through 11):	\$ _____

Make check out to the City of Glenwood Springs and mail it along with this form to the address shown at the top.

I hereby certify under penalty of perjury that the statements made herein are to the best of my knowledge true and correct.

Name (printed) _____ Title _____
Signature _____ Date _____