



City of Golden

911 10TH ST. GOLDEN, CO 80401
TEL: 303-384-8000
FAX: 303-384-8001
WWW.CITYOFGOLDEN.NET

August 19, 2020

To Whom It May Concern,

Taxing jurisdictions throughout the country have moved forward with Marketplace Facilitator and Economic Nexus ordinances following the *South Dakota v. Wayfair, Inc.* Supreme Court decision. On July 23rd, 2020, the City of Golden City Council passed the attached ordinance that amends the City's sales tax code related to Economic Nexus and Marketplace Facilitators.

This ordinance goes into effect September 1st, 2020. In an effort to comply with the guidelines identified in the *Wayfair* decision, the City of Golden has worked with the Colorado Department of Revenue and other Home-Rule municipalities in Colorado to provide a single point of filing and remittance through the Department of Revenue's Sales and Use Tax Simplification (SUTS) Software. Each business will need to register through a link on the main page before the first filing. In order to file online through this portal, please use the following link: <https://colorado.munirevs.com/>

Use of the SUTS software is optional. The City continues to accept tax filings and payment at City Hall, through our lock box, and (**our preferred method**) through our website: <https://www.municipalonlinepayments.com/goldenco>

If a retail business only has economic nexus, the City of Golden does not require a license application or application fee. However, an information form is required and can be found at the following link: <https://www.cityofgolden.net/work/licensing-tax/sales-use-tax-license/>

If you have any questions on the ordinance or how to file returns, please contact our office directly at salestax@cityofgolden.net, or 303-384-8024.

Sincerely,

Jeffrey A. Hansen
Finance Director