

AMUSEMENT ARCADES OR AMUSEMENT CENTERS

Having more than 3 amusement devices in the City of Wheat Ridge requires special licensing in addition to the Business/Sales and Use Tax License. Three or fewer amusement devices must be registered and are subject to a fee.

DEFINITION

Amusement devices include video games, pool tables, rides, skee-ball, foosball, pinball, electronic games, snooker tables, coin-operated movies and anything else similar except children's rides.

LICENSES

BUSINESS/SALES AND USE TAX LICENSE

Complete the Business/Sales and Use Tax License application.

- Fill in all the blanks.
- Include the fee stated on the form (\$20)
- Submit it to the Tax Office at the address given above.
- Renew each year in January

AMUSEMENTS LICENSE

Every amusement arcade or center operating in Wheat Ridge must be specially licensed at \$60 per device by the City Clerk. Please call (303) 235-2823

Complete the Amusement Arcade or Amusement Center License Application

- An amusement center has 4 to 10 pay-to-play amusement devices.
 - More than 500 feet from the boundary of any school grounds
 - Applicant and managers free of felony convictions in the past 10 years
- An amusement arcade has 11 or more pay-to-play amusement devices.
 - More than 1000 feet from the boundary of any school grounds
 - More than 1000 feet from another amusement arcade
 - Applicant and managers free of felony convictions in the past 10 years
- Renew yearly.

3 or fewer pay-to-play amusement devices are subject to a per-device fee which also serves as a registration of them.

TAX

The purchase of amusements devices is not subject to the City sales or use tax. However, their "uses for a price" are considered short term rentals subject to the 3% sales tax. Here's how to calculate the tax:

1. Determine receipts either by cash measurement or subtracting a former meter reading from the current one.
2. Multiply the receipts by 97% (1 minus the tax rate). This is the taxable amount.
3. Subtract the taxable amount from the receipts. This is the tax due.

HOW TO REPORT TAX

Tax is to be reported and remitted on or before the 20th of the month after the reporting period on the following schedule, based on a 3.5% tax rate (City Code section 22-40-c):

Average Monthly Sales	Average Monthly Tax	Reporting Period
Over \$2,857	Over \$100	Monthly
\$571 - \$2,857	Over \$20 - \$100	Quarterly
Under \$571	Under \$20	Yearly

A paper form will be mailed if you request it on the application. Filing online is recommended. For payment by virtual check, go to Salestaxonline.com. For payment by card, go to salestax.ci.wheatridge.co.us/sts1.