

GROUP HOMES OR SINGLE-PATIENT SPECIALTY CARE HOMES

For the well-being of patient-residents, group homes or specialty care homes necessitate that certain steps be taken by the applicant prior to applying for a City license.

REQUIREMENTS

Applicants must register with the Jefferson County Human Services Division.

- Phone: 303-271-1388
- Website: <http://www.co.jefferson.co.us/hs/index.htm>

They must pass a Jefferson County Department of Health and Environment inspection.

- Phone: 303-232-6301
- Website:

<http://www.co.jefferson.co.us/health/index.htm>

Once the applicant has met county human services and health requirements, they then must apply for the City business license, subject to zoning approval.

LICENSE

BUSINESS/SALES AND USE TAX LICENSE

Complete the Business/Sales and Use Tax License application.

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

Group home services are not subject to the City tax. However, all items used by for-profit group home services, excepting those exempted by the City code, are subject to sales tax at the time of purchase. If items are purchased without local tax having been charged, then use tax equal to the City tax must be remitted to the City.

Additionally, if patients are billed for items, those items may be subject to tax, unless the charges are billed to Medicare or Medicaid or exempted by the City code. More information is available at www.municode.com or www.ci.wheatridge.co.us

We are available by phone or email to answer your questions.

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.