



In November 2017, Basalt voters elected to set an additional \$2.00 sales tax per pack of cigarettes, or ten cents per cigarette sold in Basalt City limits, as well as an additional 40% tax on all other tobacco and nicotine products or related paraphernalia. The voters also approved changing the minimum purchase age to 21 years old. Both of these changes went into effect July 1, 2018.

The financial implications of the new sales tax are:

- Each cigarette will generate ten cents in tax (\$2.00 per pack of twenty cigarettes.)
- All tobacco and nicotine products will generate a 40% tax on the retail price.
- All tobacco or nicotine delivery products (electronic smoking devices, vape pens, etc.) will also be taxed at 40%.

In addition to the tax there is an annual license fee of \$275.00 for any business selling these products. The license must be displayed for the public to see and will show the minimum age requirement for buying tobacco and nicotine.

Please feel free to contact the Finance Department if you have any questions or concerns at 970 927-9851.

Christy Hamrick, Director of Finance

Jenny Aragon, Senior Accounting Technician

# TOWN OF BASALT, COLORADO

## APPLICATION FOR TOBACCO RETAILER - 2019



LEGAL NAME (CORPORATION, LLC, PARTNERSHIP): \_\_\_\_\_

TRADE OR BUSINESS NAME (IF DIFFERENT LEGAL NAME) \_\_\_\_\_

APPLICANT'S COLORADO TAX ID NUMBER: \_\_\_\_\_

FEDERAL EMPLOYER ID NO.: \_\_\_\_\_

ON-SITE BUSINESS MANAGER NAME: \_\_\_\_\_

BUSINESS PHONE NUMBER: \_\_\_\_\_

BUSINESS PHYSICAL ADDRESS: \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

BUSINESS MAILING ADDRESS : \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

**PLEASE ANSWER THE FOLLOWING QUESTIONS WITH A "YES" OR "NO" RESPONSE:**

1. DOES THE APPLICANT UNDERSTAND THAT A LICENSEE CANNOT LEGALLY SELL TOBACCO PRODUCTS OTHER THAN CIGARETTES IN THE TOWN OF BASALT WITHOUT A TOBACCO RETAILER LICENSE? \_\_\_\_\_
2. DOES THE APPLICANT UNDERSTAND THAT A TOBACCO RETAILER LICENSE IF APPROVED MUST BE RENEWED ANNUALLY AT THE TIME OF THEIR BUSINESS LICENSE RENEWAL? \_\_\_\_\_
3. DOES THE APPLICANT UNDERSTAND THAT A LICENSED BUSINESS IN VIOLATION OF SECTIONS 6-150 THROUGH 6-166 THROUGH 6-166 OF THE MUNICIPAL CODE OF THE TOWN OF BASALT MAY BE FINED UP TO \$2,650 AND THE TOBACCO RETAILER LICENSE MAY BE SUSPENDED OR REVOKED? \_\_\_\_\_
4. DOES THE APPLICANT UNDERSTAND THAT A LICENSEE HAS THE RESPONSIBILITY TO INSTRUCT HIS OR HER EMPLOYEES THAT SELLING TOBACCO PRODUCTS TO A MINOR IS AGAINST THE LAW? \_\_\_\_\_
5. DOES THE APPLICANT UNDERSTAND THAT ACTIONS OF A LICENSEE'S EMPLOYEES MAY CAUSE A LICENSED BUSINESS TO BE FINED, SUSPENDED, OR REVOKED DUE TO A VIOLATION UNDER THE LAWS OF THE TOWN OF BASALT, THE STATE OF COLORADO, OR THE UNITED STATES? \_\_\_\_\_
6. DOES THE APPLICANT UNDERSTAND THAT THE LEGAL AGE TO PURCHASE TOBACCO IN BASALT IS 21? \_\_\_\_\_
7. DOES THE APPLICANT UNDERSTAND THAT A LICENSED BUSINESS WILL BE SUBJECT TO INSPECTION FOR COMPLIANCE WITH ARTICLE VI SECTIONS 6-150 THROUGH 6-166 OF THE MUNICIPAL CODE OF THE TOWN OF BASALT AND MAY INVOLVE THE USE OF MINORS UNDER THE SUPERVISION OF LAW ENFORCEMENT TO ENSURE THAT THE LICENSED BUSINESS IS NOT SELLING TOBACCO TO MINORS? \_\_\_\_\_

**READ CAREFULLY BEFORE SIGNING:** UNDER PENALTY PROVIDED BY LAW, THE APPLICANT STATES THAT EACH OF THE ABOVE QUESTIONS HAS BEEN TRUTHFULLY ANSWERED TO THE BEST OF THE KNOWLEDGE OF THE APPLICANT. APPLICANT AGREES TO OPERATE THIS BUSINESS ACCORDING TO THE LAW AND THAT THE RIGHTS AND RESPONSIBILITIES CONFERRED TO THE LICENSE, IF GRANTED, CANNOT BE ASSIGNED TO ANOTHER.

ANY LACK OF ACCESS TO ANY PORTION OF A LICENSED PREMISE DURING INSPECTION WILL BE DEEMED A REFUSAL TO PERMIT INSPECTION. SUCH REFUSAL IS GROUNDS FOR REVOCATION OF THIS LICENSE.

**SUBMIT THIS APPLICATION FORM WITH ANNUAL LICENSE FEE OF \$275 - CHECKS MADE PAYABLE TO THE TOWN OF BASALT.**

\_\_\_\_\_  
(OFFICER OF CORPORATION/MEMBER/MANAGER OF LLC/PARTNER/INDIVIDUAL)

## TOWN OF BASALT CIGARETTE SALES TAX RETURN

**WHO MUST FILE A RETURN:**

Any retailer who sells or offers for sale tobacco or Nicotine products or Tobacco paraphernalia

**WHEN YOU MUST FILE:**

Returns must be filed to the Town of Basalt monthly by the 20<sup>th</sup> day of the month following the month for which this report is filed.

<b>Business Name</b>	<b>TOWN OF BASALT CIGARETTE TAX RETURN</b> 101 Midland Avenue, Basalt, CO 81621 (970) 927-4701	
<b>Period covered:</b>	<b>Due Date:</b>	<b>Computation of Tax:</b>
1. a. Total number of Individual Cigarettes Sold		
b. Individual Cigarette sales tax (.20 X number of individual cigarettes sold)		
2. a. Total number of Cigarette Packs sold		
b. Cigarette Pack sales tax (\$2.00 x number of packs sold)		
3. a. Gross Sales of Tobacco and Nicotine Related Products		
b. Related Products Sales Tax (Line a x 40%)		
<b>4. TOTAL DUE AND PAYABLE</b> (Add Lines 1b, 2b and 3b)		

**Make check or money order payable to:** **TOWN OF BASALT**  
**101 Midland Ave**  
**Basalt, CO 81621**  
**(970) 927-9851**

I hereby certify under penalty of perjury that the statements made herein are to the best of my knowledge true and correct.	
By: _____	Title
Company: _____	
Phone# _____	
Signature: _____	Date: _____

### **Town of Basalt Cigarette Tax Return**

- ◆ The Cigarette Tax rate is \$2.00 per pack effective July 1, 2018.
- ◆ You must report gross sales and net sales on your return.
- ◆ Return must be filed even when no tax is due. Enter a zero in columns when appropriate.
- ◆ You must use the return that corresponds to the period for which you are filing.
- ◆ Make a copy of the return for your records.
- ◆ Make check payable to the Town of Basalt.
- ◆ Mail the signed return and check to the Town of Basalt.

***Returns must be filed with the Town of Basalt, 101 Midland Ave, Basalt, Colorado 81621 on or before the 20th day of the month following the close of the tax period. Mailed returns must be postmarked the 20th day of the month or before.***

### **Specific Instructions for Cigarette Tax Return**

- Line 1a:** Enter the total amount of individual cigarettes sold.
- Line 1b:** Multiply the number of individual cigarettes sold by .20 and enter amount.
- Line 2a:** Enter the total number of packs of cigarettes sold.
- Line 2b:** Multiply the total number of packs by \$2.00 and enter amount.
- Line 3a:** Enter gross sales of Tobacco/Nicotine related products and paraphernalia.
- Line 3b:** Multiply 3a by 40% and enter amount.
- Line 4:** Add lines 1b, 2b, and 3b. Enter total amount of tax. This amount must equal the amount remitted.

Make check payable to the **Town of Basalt**. Returns must be signed and dated. Please retain a copy for your records.