



WESTMINSTER

## Sales & Use Tax Exemption

Tax Exemption – Governments & Charitable Organizations

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# Tax Exemption in Westminster, Colorado

- Government and political subdivisions are automatically exempt.  
however. . .
- Tax exempt status is not automatic for 501(c)(3) organizations.  
The City of Westminster has very narrow requirements for exemption from Westminster taxes.

# Types of Tax for Westminster

- Sales – 3.85% City Tax
- Use – 3.85% City Tax
- Accommodations – 7% City Tax
- Admissions – 3% City Tax

# Criteria for Westminster Tax Exemption

1. The organization must be exempt from tax under Section 501(c)(3) of the *Internal Revenue Code*;
2. The organization must be exclusively organized for and engaged in the qualifying activities of ministering to the physical, mental, or spiritual needs of an indefinite number of persons;
3. The organization must engage in these qualifying activities exclusively on a free and voluntary basis characterized by the spontaneous and generous giving of talents or goods to those in need; and
4. The organization's activities must lessen the burdens of government.

# Application for Tax Westminster Tax Exemption

Exempt Organization Forms:

<https://www.westminsterco.gov/694/Westminster-Tax-Publications>

Sales Tax Division

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