

FARMERS MARKET **SALES TAX LICENSING INFORMATION**

General Tax Rule

The State of Colorado exempts food that is prepared *for home consumption*, as specified in Section 39-26-114(1)(a)(XX) C.R.S. 1973; however, the City of Fort Morgan still requires the 3% City sales tax to be collected.

License Required

To sell food for home consumption at a Farmers Market within the City limits of Fort Morgan, the vendor must obtain a City of Fort Morgan Farmers Market License by filing a Farmers Market Sales Tax Application with the Office of the City Clerk.

The Farmers Market License must be posted or available for viewing at the market location.

Payment of Taxes

City sales tax charged and collected at a Farmers Market must be remitted to the City of Fort Morgan at the end of the season to the City Treasurer on the City of Fort Morgan, Farmers Market Tax Return form.