



## Occasional Sale Declaration

Pursuant to the City of Grand Junction’s Sales and Use Tax Ordinance #2551, Chapter 3.12 of the City’s Code of Ordinances; an occasional sale made by a charitable organization is exempt from the City’s sales tax. According to Section 3.12.020 the definition of a charitable organization and of an occasional sale is as follows:

**Charitable organization** means an entity organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, so long as:

- (1) No part of the net earnings of which insures to the benefit of any private shareholder or individual;
- (2) No substantial part of the activities of which is carrying on propaganda, or otherwise attempt to influence legislation; and
- (3) Which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

**Occasional Sale** means retail sales by charitable organizations for fundraising purposes, which funds are retained by the organization to be used in the course of that organization’s charitable service to the community providing the following occur:

- (1) The sale of tangible personal property takes place no more than 12 days, consecutive or not, during any one calendar year; and
- (2) Gross sales do not exceed \$25,000 in one calendar year.

**Note:** The limits above (12 days and \$25,000) include the total of all retail sales that occur within the City limits during a calendar year. For example, retail sales made at all special events and gift shops would be included in the determination of the limit.

The undersigned hereby declares, under penalties of perjury, that the organization listed below is a charitable organization and is making occasional sales inside the City limits. If the sales exceed the limits in the occasional sale definition, the organization acknowledges that they have a responsibility to license and collect the City of Grand Junction sales tax.

**501C(3) Organization: Yes/No (circle one) Please attach a copy of your 501C(3) Exemption Certificate State of Colorado Tax Exempt ID if applicable:** \_\_\_\_\_

**Basis of Exemption: (Circle one)      Religious                      Charitable                      Governmental**

**Charitable Organization Name:** \_\_\_\_\_

**Address & Phone #:** \_\_\_\_\_

**Printed Name and Title:** \_\_\_\_\_

**EVENT INFORMATION**

**Occasional Sale Address:** \_\_\_\_\_

**Description of Event:** \_\_\_\_\_

**Date(s) of Event:** \_\_\_\_\_

The undersigned declares and affirms, under penalty of perjury, that the above statements are true and accepts liability for the tax should the transaction not qualify for exemption.

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_