



WESTMINSTER

**City of Westminster  
Certificate of Tax Exemption**


**Colorado State University**  
6003 Campus Delivery  
Fort Collins, CO 80523

ACCOUNT NUMBER	DATE ISSUED
3534901	Aug. 9, 2018

*Valid for Westminster taxes only. Retailers: Retain a copy of this Certificate along with documentation of direct payment as proof of qualification for exemption.*

City of Westminster  
Department of Finance  
Sales Tax Division  
4800 West 92<sup>nd</sup> Avenue  
Westminster, CO 80031  
(303) 658-2065

Having examined the functions and activities of the organization named above, I hereby certify that the organization qualifies for the exemptions from sales, use, accommodations, and admissions tax described in Title IV of the *Westminster Municipal Code*.




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Tammy A. Hitchens  
Finance Director

**RETAIN THE ABOVE CERTIFICATE IN YOUR RECORDS**

The above Certificate of Tax Exemption is issued exclusively for purchases made by your organization. A copy of this Certificate should be provided to vendors when making purchases in order to avoid payment of Westminster tax. This Certificate is not valid for taxes collected by the Colorado Department of Revenue or any other taxing jurisdiction. The following restrictions also apply:

- Purchases must be billed directly to the organization and payment made directly from the organization's funds. Purchases made by individuals and subsequently reimbursed by the organization do not qualify for exemption.
- Purchases must be directly related to the organization's exempt function or activity. Sales tax must be paid to vendors (or use tax must be reported to the City) when the organization transfers the purchased item to an individual and is reimbursed in full or in part.
- Admissions and accommodations taxes must be paid if the individual benefiting from the admission or accommodation reimburses the organization in full or in part.
- Construction materials used in a project requiring a City building permit are not exempt from tax.
- Construction contractors working on projects for governmental or charitable organizations may not avoid payment of Westminster sales or use on materials used tax by presenting this Certificate.
- Sales tax must be collected and remitted to the City of Westminster on sales of made by the organization, even if the sales proceeds will be used to support the exempt function or activity.

This Certificate has been issued based upon the information supplied. This Certificate does not expire but, in any case, shall be null and void in the event that your functions and activities differ or change materially from those described in your application or further in the event that the *Westminster Municipal Code* or any related publication is modified such that your organization no longer qualifies for exemption.