

## **Sales Tax - Vending Machines**

*Do individuals that have food service carts or other types of carts that sell tangible personal property need obtain vending machine decals?*

No. If someone is selling either food or other items from a street cart they must obtain a state sales tax license by filling out [Form DR CR 0100 "Colorado Business Registration"](#) and send it in to the Department of Revenue along with the applicable fee(s). Vending machine decals are not required.

Those selling food however should obtain a food service license by contacting their county health services department.