## **Sales Tax - Vending Machines**

Do I pay the \$50 deposit fee for my vending machine business when I open an sales tax account?

If you are opening any business that is required to remit Colorado state sales tax you must pay the \$50 deposit fee when opening the sales tax account. However, under Colorado Revised Statute 39-26-103 (B)(c) "a person who sells only products which are subject to city or county, but no state sales tax may petition the department to waive the deposit established . . . "