



Tax Division  
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## Tax Compliance Guide

### Food Trucks

(9/2023)

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT AURORA TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE AURORA MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

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Food trucks, as with other food and beverage establishments engaged in business in Aurora, are responsible for the collection and payment of City sales and use tax.

#### Sales by Food Trucks (Sales Tax)

Sales from food trucks are subject to sales tax. They are considered the sale of prepared or ready to eat foods. Aurora sales tax is required to be collected on sales within the City of Aurora.

The sales tax must be shown as a separate and distinct charge issued to the customer at the time of the sale. Sales tax may be imbedded and not separately stated only on the sale of alcoholic drinks.

The amount subject to tax includes the amount charged for food, beverages, or any other purchases of property. This includes any mandatory charges or fees.

All businesses operating in the City of Aurora are required to keep books and records. For food trucks, these books and records must include the taxing jurisdiction in which sales occur, such as the date of the sales and address or location where the sales were made.

#### Purchases by Food Trucks (Sales/Use Tax)

Food trucks, like other retailers, must pay Aurora sales tax on the purchase price paid for tangible personal property and taxable services not for resale which are used in the business.

Sales and use tax for food trucks is very similar to other restaurants, bars, and sellers of prepared foods. Please also reference the Aurora Tax Guide for Restaurants & Bars for guidance on sales and use tax reporting.

#### Examples

- Food Truck A starts the day selling food at a temporary location outside the City of Aurora. Later in the day, the food truck relocates to an event being held within the City of Aurora, where the remainder of the day's sales occur. Food Truck A will collect and remit City of Aurora sales tax for sales at the Aurora location only. Sales at the first location outside the City of Aurora fall under the jurisdiction where the sales were made.

- Food Truck Operator B resides in the City of Aurora and purchases a second, fully outfitted food truck to expand their operations. Food Truck Operator B must either pay Aurora sales tax on the purchase of the truck or self-remit use tax for the purchase on their next periodic sales and use tax return.

#### Related Topics

Coupons, Discounts, & Promotional Items  
Employee Sales  
Food and Related Items  
Properly Exempted Purchases Converted to Taxable Use  
Restaurants & Bars  
Use Tax  
Wholesale Sales

#### Citations

*Aurora Municipal Code*  
§ 130-31. Definitions  
§ 130-33. Legislative Intent  
§ 130-156. Taxable Items  
§ 130-160. Responsibility for Payment  
§ 130-161. Schedule of Taxes  
§ 130-196. Levy  
§ 130-199. Use Tax Credit  
§ 130-163. Assuming or Absorbing Tax

#### Contact Us

For additional assistance, please contact us:

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