



DEFINITION OF DOING BUSINESS IN THE CITY OF LAKEWOOD

SECTION 3.01.020: DEFINITIONS

“Doing business in the city” means providing or performing services, or selling, leasing, renting, delivering or installing tangible personal property for storage, use, or consumption within the city. Doing business in the city includes, but is not limited to, any one of the following activities by a person:

1. Directly, indirectly, or by a subsidiary maintains a building, store, office, sales room, warehouse, or other place of business within the city;
2. Sends one or more employees, agents or commissioned sales persons into the taxing jurisdiction to solicit business or to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons;
3. Maintains one or more employees, agents or commissioned sales persons on duty at a location within the taxing jurisdiction;
4. Owns, leases, rents or otherwise exercises control over real or personal property within the taxing jurisdiction; or
5. Makes more than one delivery into the taxing jurisdiction within a twelve-month period.

Regulation 3.01.020(17): “Doing business in the City” under Section 3.01.020(7) requires that the person obtain a City sales/use tax license.