

LEASE AGREEMENT

THIS LEASE AGREEMENT is made and entered as of the Effective Date (as defined below) by and between the **CITY AND COUNTY OF DENVER**, a municipal corporation and home rule city of the State of Colorado (the "City" or "Lessor"), and **DAZZLEJAZZ, INC.** a Colorado corporation whose address is 1512 Curtis Street, Denver CO 80202 (the "Lessee").

WITNESSETH:

WHEREAS, the City is the owner of certain property located at 1080 14th Street, Denver CO 80202, which is not required for City use during the duration of the Term (or any extensions thereof pursuant to the terms contained herein); and

WHEREAS, the City is desirous of leasing a said property to Lessee to operate a jazz food and beverage cabaret venue consistent with the allowances in its hotel/restaurant/cabaret license and the parameters set forth in this Lease;

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements hereinafter contained, the City and the Lessee agree as follows:

1. **LEASED PREMISES:** Subject to the terms of this Lease Agreement (hereinafter referred to as "Lease"), the City agrees to lease, demise, and let unto Lessee and the Lessee does hereby lease from the City those certain premises located at 1080 14th Street, Denver CO 80202, consisting of approximately 4,044 square feet, as more particularly described and depicted on Exhibit A, attached hereto and incorporated herein (the "Leased Premises"). The description contained on Exhibit A may be modified upon the written authorization of the Director of Real Estate to correct minor, technical errors.

2. **TERM:** The term of this Lease shall begin on the Effective Date and terminate thirty-six (36) months from the Effective Date (the "Term"), unless either extended or terminated earlier pursuant to the terms of this Lease.

3. **RENEWAL OPTIONS:** Provided Lessee is not in default of any provision of this Lease beyond any applicable cure period at the time of exercise a of renewal option, Lessee shall have two (2) options to renew the Term of the Lease each for an additional three (3) year term ("Renewal Term(s)") by providing the City with written notice no less than six (6) months prior to the then-scheduled termination date of the Lease. Except for the increase to Annual Rent as stated in Section 4 below, each such renewal shall be on the same terms and conditions set

forth in this Lease. The Director shall be authorized to sign the renewal notice on behalf of the City.

4. **RENT**: The total rent for the Term shall be Two Hundred Two Thousand Two Hundred Dollars (\$202,200.00) ("Rent"). With the exception of the first year of the Term, the annual rent for each year of the Term shall be Eighty Thousand Eight Hundred Eighty Dollars (\$80,880.00) The parties acknowledge that City is granting a six (6) month abatement of Rent, beginning on the first day of the Term, such that Rent for the first year of the Term shall be Forty Thousand Four Hundred Forty Dollars (\$40,440.00). The Rent abatement is to allow Lessee time to complete certain non-structural modifications and improvements to the Leased Premises (the "Project"). Lessee shall complete the Project at its sole cost and expense. The Rent shall be payable in equal monthly installments of Six Thousand Seven Hundred Forty Dollars (\$6,740.00) in advance of the first day of each calendar month commencing on that date that is (6) months from the Effective Date (the "Rent Commencement Date").

For each three (3) year Renewal Term, the Rent shall increase by three percent (3%) from the then-current Rent. If the Rent Commencement Date is on any day other than the first (1st) or ends on any day other than the last of a calendar month, rent for the fraction of a month at the Rent Commencement Date and at the end of the Term (or Renewal Term) shall be prorated at a rate per day equal to 1/365th of the Rent payable. The monthly installments of Rent shall be due and payable on the first day of each calendar month of the Term (and Renewal Term, if applicable). Rent for any fractional month shall be prorated based on 1/365 of the then-current Annual Rent for each day of the partial month this Lease is in effect, and shall be due and payable on the first day of the first calendar month following the Rent Commencement Date; thereafter, monthly installments of Rent shall be due on the first day of the full second calendar month of the Term and continue thereafter on the first day of each succeeding calendar month during the Term. The monthly installments of Annual Rent shall be made payable to Manager of Finance and delivered to City and County of Denver, 1345 Champa St., Denver CO 80204.

In addition to the foregoing, at such time that the City Assessor assesses a Possessory Interest or other related tax to the Leased Premises, Lessee shall pay before delinquency any and all taxes, assessments, and other charges levied, assessed or imposed, and which become payable during the Term, upon Lessee's operations, occupancy, or conduct of business at the Leased Premises, resulting from Lessee's occupation or subletting of the Leased Premises, or upon

Lessee's equipment, furniture, appliances, trade fixtures, and other personal property of any kind installed or located on the Leased Premises. Such taxes include any Possessory Interest taxes resulting from this Lease or a sublease of the Leased Premises. In addition to the Possessory Interest assessments, in accordance with Article VII of the DMRC, as may be amended from time to time, Lessee shall be responsible for the tax imposed upon the purchase price of each admission to any event held at the Leased Premises. For reference purposes only, a tax guide is attached hereto as Exhibit C.

As additional consideration for this Lease, for each performance, Lessee shall allocate four (4) house seats to the City's Arts & Venues agency. Lessee may release the seats in the event that City's Arts & Venues agency does not claim the seats within seventy-two (72) hours prior to such performance.

5. **USE**: The Leased Premises are to be used and occupied by Lessee solely for the purpose of a jazz cabaret performance space with a bar and food service through a catering kitchen. Any other use shall require the prior written approval of the City's Director of Arts & Venues. The Lessee shall use the premises in a careful, safe, and proper manner, and shall not use or permit the Leased Premises to be used for any purpose prohibited by the laws of the United States of America, the State of Colorado, or the Charter or ordinances of the City and County of Denver, including but not limited to City prescribed occupancy levels and sound ordinances. The Lessee shall not commit or suffer to be committed any waste or damage upon the Leased Premises or any nuisance to be created or maintained thereon. The Lessee shall also keep the Leased Premises free and clear from all trash, debris, and waste resulting from its use or the use by its employees, officers, agents, invitees and visitors. The Lessee shall not allow any standing room only performance or events within the Leased Premises nor activities or use of the outdoor area between the Leased Premises and the adjacent sidewalk right-of-way patio, otherwise known as the "Patio" area, without the prior written consent of the Director, subject to additional use limitations, but without adjustment to the Rent.

6. **"AS IS" CONDITION**: The Leased Premises are accepted by Lessee in an "AS IS, WHERE IS" condition, with all faults and defects. No additional work will be performed by the City and Lessee hereby accepts the Leased Premises in its as-is condition. The City does not make and disclaims any warranty or representation whatsoever, express or implied, and shall have

no obligation or liability whatsoever, express or implied, as to the condition of or any other matter or circumstance affecting the Leased Premises

7. **QUIET ENJOYMENT:** Lessee shall and may peacefully have, hold and enjoy the Leased Premises, subject to the other terms hereof, provided that Lessee pay the rental herein recited and performs all of Lessee's covenants and agreements herein contained.

8. **MAINTENANCE AND OPERATIONS COSTS AND CHARGES:**

(a) The Lessee shall obtain in its own name an account for the Leased Premises and shall pay directly to Xcel Energy, Inc. the gas and electrical utilities. Tenant shall pay for Wi-Fi, cable TV, and telephone. The City will not be responsible for any loss or damage resulting from an interruption of the foregoing services, including gas and electrical utilities. Lessee shall provide and pay for day-to-day operations and maintenance costs, including but not limited to janitorial, snow removal on patio, excess trash hauling, pest control within the Leased Premises, maintenance of any appliances, equipment or trade fixtures owned by Lessee, windows and doors, fences (if any), and interior and exterior signage.

(b) The City at its sole discretion reserves the right to undertake capital improvements during the term of this Lease at its own expense. The City agrees that it will consult with the Lessee before undertaking any such capital improvements.

(c) The City shall pay for water, sewer, repairs and maintenance of mechanical (HVAC) systems, exterior litter pickup, fire alarm monitoring, fire system (sprinklers, inspections), security system monitoring and security phone line, existing exterior security cameras, if any, exterior security patrol, maintenance of electrical equipment located outside of the Leased Premises, pest control for the exterior of the Leased Premises, trash hauling from dumpster, snow removal except for snow removal from the patio, exterior landscaping, sidewalk and concrete repairs, locks and keys, structural and roof repairs and maintenance, and gutter and downspout repair and maintenance; *provided, however*, if Lessee or its agents, employees, contractors, or invitees cause any damage to the foregoing, Lessee shall be responsible for the cost of each repair and/or replacement. Lessee shall have the right to use City trash compactor at no charge.

9. **IMPROVEMENTS AND ALTERATIONS:**

(a) **By City:** Unless otherwise expressly stipulated herein, the City shall not be required to make any improvements to or repairs of any kind or character on the Leased Premises

during the term of this Lease, except repairs as may be deemed necessary by the City for normal maintenance operations of the Leased Premises.

(b) By Lessee: Except for non-structural modifications to walls and floors, additions or modifications to interior lighting configurations and installation of Lessee's furniture, fixtures and equipment, Lessee shall make no alterations in or additions that would affect structural components of Leased Premises or its HVAC, plumbing, electrical or mechanical systems, nor post any signage on, the Leased Premises without first obtaining the written consent of the Director of Arts & Venues on behalf of the City, which consent shall be within the City's sole and absolute discretion. Signage posted by Lessee shall comply with the signage requirements of the downtown Theatre District. Lessee shall, after obtaining the written consent of the Director of Arts & Venues, repair any damages resulting from Lessee's occupancy of the Leased Premises, and shall indemnify and hold the City harmless against any liability, loss, damage, costs or expenses, including attorneys' fees, on account of any claims of any nature whatsoever, including but not limited to claims of liens by laborers, material suppliers, or others for work performed, or materials or supplies furnished to Lessee or persons claiming under Lessee.

10. **ENTRY BY CITY:** Lessee shall permit representatives of the City to enter into and upon the Leased Premises at all reasonable hours to inspect the same, and make any repairs deemed necessary by the City, and Lessee shall not be entitled to any abatement or reduction of rent by reason thereof.

11. **CARE AND SURRENDER OF THE LEASED PREMISES:** At the termination of this Lease, Lessee shall deliver the Leased Premises to the City in the same condition as the Leased Premises were in as of the Effective Date in broom swept clean condition, ordinary wear and tear excepted; and Lessee shall remove all of Lessee's movable furniture, fixtures, equipment and other personal property. All moveable furniture and other effects not so removed shall conclusively be deemed to have been abandoned and may be appropriated, sold, stored, destroyed or otherwise disposed of by the City without notice to Lessee or any other person, and without obligation to account therefor, and Lessee shall pay the City all expenses incurred in connection with disposing such property. Lessee's obligation to observe or perform this covenant shall survive the termination of this Lease. Lessee shall pay before delinquency any and all taxes, assessments, and other charges levied, assessed or imposed, and which become payable during the term of this Lease upon Lessee's operations, occupancy, or conduct of business at the Leased Premises, or upon

Lessee's equipment, furniture, appliances, trade fixtures, and other personal property of any kind installed or located on the Leased Premises.

12. **INDEMNITY:**

a. Lessee hereby agrees to defend, indemnify, reimburse and hold harmless City, its appointed and elected officials, agents and employees for, from and against all liabilities, claims, judgments, suits or demands for damages to persons or property arising out of, resulting from, or relating to this Lease Agreement, whether during the Lease Term or after, ("Claims"), unless such Claims have been specifically determined by the trier of fact to be the sole negligence or willful misconduct of the City. This indemnity shall be interpreted in the broadest possible manner to indemnify City for any acts or omissions of Lessee either passive or active, irrespective of fault, including City's concurrent negligence whether active or passive, except for the sole negligence or willful misconduct of City.

b. Lessee's duty to defend and indemnify City shall arise at the time written notice of the Claim is first provided to City regardless of whether Claimant has filed suit on the Claim. Lessee's duty to defend and indemnify City shall arise even if City is the only party sued by claimant and/or claimant alleges that City's negligence or willful misconduct was the sole cause of claimant's damages.

c. Lessee will defend any and all Claims which may be brought or threatened against City and will pay on behalf of City any expenses incurred by reason of such Claims including, but not limited to, court costs and attorney fees incurred in defending and investigating such Claims or seeking to enforce this indemnity obligation. Such payments on behalf of City shall be in addition to any other legal remedies available to City and shall not be considered City's exclusive remedy.

d. Insurance coverage requirements specified in this Lease Agreement shall in no way lessen or limit the liability of the Lessee under the terms of this indemnification obligation. The Lessee shall obtain, at its own expense, any additional insurance that it deems necessary for the City's protection.

e. This defense and indemnification obligation shall survive the expiration or termination of this Lease.

13. **LOSS OR DAMAGE:** The City shall not be liable or responsible to Lessee for any loss or damage to any property or person occasioned by theft, fire, Act of God, public enemy,

injunction, riot, strike, insurrection, war, court order, requisition or order of any governmental entity other than the City. In the event of a fire or other casualty in or to the Leased Premises, Lessee shall immediately give notice thereof to City. If the Leased Premises, through no fault or neglect of Lessee, its agents, its employees, invitees, or visitors shall be partially destroyed by fire or other casualty so as to render the Leased Premises untenable, and the City elects to repair the same, the lease shall continue in full force and effect. The City will give written notice to Lessee of its decision to repair, or not to repair, the Leased Premises within thirty (30) days of the loss or damage. In the event such repairs cannot be made within 90 days, Lessee may elect to terminate this Lease. In the event of the total destruction of the Leased Premises, or partial destruction in the event the City elects not to repair the Leased Premises, without fault or neglect of the Lessee, its agents, employees, invitees, or visitors, or if from any cause the Leased Premises shall be so damaged that the City shall decide not to rebuild (which decision City may make in its sole discretion), then all rent owed up to the time of such destruction or termination shall be paid by Lessee and this Lease shall cease and come to an end.

14. **HAZARDOUS SUBSTANCES**: Lessee shall not cause or permit any Hazardous Substance to be used, stored, generated, or disposed of on or in the Premises by Lessee, Lessee's agents, employees, contractors, or invitees. If Hazardous Substances are used, stored, generated, or disposed of on or in the Premises, or if the Premises become contaminated in any manner due to the actions or inactions of the Lessee, Lessee shall indemnify and hold harmless the City from any and all claims, damages, fines, judgments, penalties, costs, liabilities, or losses (including, without limitation, a decrease in value of the premises, damages caused by loss or restriction of rentable or usable space, or any damages caused by adverse impact on marketing of the space, and any and all sums paid for settlement of claims, attorneys' fees, consultant, and expert fees) arising during or after the Lease Term and arising as a result of those actions or inactions by Lessee. This indemnification includes, without limitation, any and all costs incurred because of any investigation of the site or any cleanup, removal, or restoration mandated by a federal, state, or local agency or political subdivision. Without limitation of the foregoing, if Lessee causes or permits the presence of any Hazardous Substance on the Leased Premises and that results in contamination, Lessee shall promptly, at its sole expense, take any and all necessary actions to return the Leased Premises to the condition existing prior to the presence of any such Hazardous Substance on the premises. Lessee shall first obtain City's approval for any such remedial action.

As used herein, "Hazardous Substance" means any substance that is toxic, ignitable, reactive, or corrosive and that is regulated by any local government, the State of Colorado, or the United States Government. "Hazardous Substance" includes any and all material or substances that are defined as "hazardous waste", "extremely hazardous waste", or a "hazardous substance" pursuant to state, federal, or local governmental law. "Hazardous Substance" includes but is not restricted to asbestos, polychlorobiphenyls ("PCBs"), and petroleum.

15. **HOLDING OVER:** If after the expiration of the term of this Lease, Lessee shall remain in possession of the Leased Premises or any part thereof, and continue to pay rent, without any express agreement as to such holding, then such holding over shall be deemed and taken to be a periodic tenancy from month-to-month, subject to all the terms and conditions of this Lease, except for the provisions relating to the period of Lessee's occupancy, and at a rent equivalent to 125% of the current due hereunder, payable in advance on the first day of each calendar month thereafter. Such holding over may be terminated by City or Lessee upon ten (10) days' notice. In the event that Lessee fails to surrender the Leased Premises upon termination or expiration of this Lease, or such month-to-month tenancy, then Lessee shall indemnify City against loss or liability resulting from any delay of Lessee in not surrendering the Leased Premises.

16. **INTENTIONALLY DELETED.**

17. **REMEDIES UPON BREACH:** In the event of a breach of any material covenant or obligation of this Lease by Lessee, including but not limited to failure of Lessee to timely pay monthly installments of Rent, non-compliance of City prescribed occupancy levels, or violation of City noise ordinances, the City may exercise one or more of the following remedies, in addition to all of the rights and remedies provided at law or in equity:

a. The City may terminate this Lease and repossess the Leased Premises and be entitled to recover as damages a sum of money equal to the total of (i) the cost of recovering the Leased Premises, including reasonable attorneys' fees; (ii) the unpaid Rent earned at the time of termination, plus interest thereon at the rate of twelve percent (12%) per annum from the due date; (iii) the balance of the Rent for the remainder of the Term less any Rent the City receives for the Leased Premises for said period; (iv) damages for the wrongful withholding of the Leased Premises by Lessee; (v) unpaid taxes or assessments and (vi) any other sum of money in damages owed by Lessee to City as a result of its use and occupancy of the Leased Premises.

b. Before exercising any remedy or right herein or in law or equity, the City shall

provide written notice of such default to the Lessee and Lessee shall have fifteen (15) days from the date of such notice to cure the noted default. Thereafter, if Lessee fails to cure such default within such 15 day time period, it shall constitute a breach and the City may pursue its remedies as described above.

18. **TERMINATION**: Lessee shall be given the right to cure any deficiencies noted within fifteen (15) days of notice from the City. If such cure is effected within the fifteen (15) day period, or in the event the cure cannot be fully completed within fifteen (15) days, and Lessee has started making good faith efforts to cure any violations, and has completed such actions within sixty (60) days, this Lease will not be terminated. Determination of whether a cure has been effected shall be at the sole discretion of the Director of Real Estate.

19. **PAYMENT OF CITY MINIMUM WAGE**: Lessee shall comply with, and agrees to be bound by, all requirements, conditions, and City determinations regarding the City's Minimum Wage Ordinance, Sections 20-82 through 20-84 D.R.M.C., including, but not limited to, the requirement that every covered worker shall be paid no less than the City Minimum Wage in accordance with the foregoing D.R.M.C. Sections. By executing this Lease, Lessee expressly acknowledges that Lessee is aware of the requirements of the City's Minimum Wage Ordinance and that any failure by Lessee, or any other individual or entity acting subject to this Lease, to strictly comply with the foregoing D.R.M.C. Sections shall result in the penalties and other remedies authorized therein.

20. **NONDISCRIMINATION**: In connection with Lessee's performance pursuant to this Lease, Lessee agrees not to refuse to hire, discharge, promote or demote, or to discriminate in matters of compensation against any person otherwise qualified, solely because of race, color, religion, national origin, ethnicity, citizenship, immigration status, gender, age, sexual orientation, gender identity, gender expression, marital status, source of income, military status, protective hairstyle, or disability; and further agrees to insert the foregoing provision in all contracts hereunder for work performed on the Leased Premises.

21. **LESSEE'S INSURANCE**

(1) General Conditions: Lessee agrees to secure, at or before the time of execution of this Agreement, the following insurance: Commercial General Liability, Workers' Compensation, and Builder's Risk with the terms outlined below and, pursuant to subpart (10) below, Liquor Liability with terms outlined in subpart 10 below. Upon completion of the Project and prior to

opening to the public, Lessee's Builder's Risk coverage may be terminated, and Commercial General Liability coverage for products and completed operations and all operations, goods or services will be required. Evidence of Commercial General Liability with products and completed operations must be submitted to the City prior to opening location to the public. Lessee shall keep the required insurance coverage in force at all times during the term of the Agreement, including any extension thereof, and during any warranty period. The required insurance shall be underwritten by an insurer licensed or authorized to do business in Colorado and rated by A.M. Best Company as "A-VIII" or better. Each policy shall require notification to the City in the event any of the required policies be canceled or non-renewed before the expiration date thereof. Such written notice shall be sent to the parties identified in the Notices section of this Agreement. Such notice shall reference the City contract number listed on the signature page of this Agreement. Said notice shall be sent thirty (30) days prior to such cancellation or non-renewal unless due to non-payment of premiums for which notice shall be sent ten (10) days prior. If such written notice is unavailable from the insurer, Lessee shall provide written notice of cancellation, non-renewal and any reduction in coverage to the parties identified in the Notices section by certified mail, return receipt requested within three (3) business days of such notice by its insurer(s) and referencing the City's contract number. Lessee shall be responsible for the payment of any deductible or self-insured retention. The insurance coverages specified in this Agreement are the minimum requirements, and these requirements do not lessen or limit the liability of the Lessee. The Lessee shall maintain, at its own expense, any additional kinds or amounts of insurance that it may deem necessary to cover its obligations and liabilities under this Agreement.

(2) Proof of Insurance: Lessee may not commence services or work relating to this Agreement prior to placement of coverages required under this Agreement. Lessee certifies that the certificate of insurance attached as Exhibit B, preferably an ACORD form, complies with all insurance requirements of this Agreement. The City requests that the City's contract number be referenced on the certificate of insurance. The City's acceptance of a certificate of insurance or other proof of insurance that does not comply with all insurance requirements set forth in this Agreement shall not act as a waiver of Lessee's breach of this Agreement or of any of the City's rights or remedies under this Agreement. The City's Risk Management Office may require

additional proof of insurance, including but not limited to policies and endorsements.

(3) Additional Insureds: For Commercial General Liability, Worker's Compensation, Builder's Risk, and Liquor Liability and Excess Liability/Umbrella (if required), Lessee's insurer(s) shall include the City and County of Denver, its elected and appointed officials, employees and volunteers as additional insured.

(4) Waiver of Subrogation: For all coverages required under this Agreement, Lessee's insurer shall waive subrogation rights against the City.

(5) Contractors and Consultants: Lessee shall confirm and document that all contractors and consultants (including independent contractors, suppliers or other entities providing goods or services required by this Agreement) procure and maintain coverage as approved by the Lessee and appropriate to their respective primary business risks considering the nature and scope of services provided.

(6) Workers' Compensation and Employer's Liability Insurance: Lessee shall maintain the coverage as required by statute for each work location and shall maintain Employer's Liability insurance with limits of \$100,000 per occurrence for each bodily injury claim, \$100,000 per occurrence for each bodily injury caused by disease claim, and \$500,000 aggregate for all bodily injuries caused by disease claims.

(7) Commercial General Liability: Lessee shall maintain a Commercial General Liability insurance policy with minimum limits of \$1,000,000 for each bodily injury and property damage occurrence, \$2,000,000 products and completed operations aggregate (if applicable), and \$2,000,000 policy aggregate.

(8) Builder's Risk or Installation Floater: Lessee shall maintain limits equal to the completed value of the Project. Coverage shall be written on an all risk, replacement cost basis including coverage for soft costs, flood and earth movement, if in a flood or quake zone, and, if applicable, equipment breakdown including testing. The City and County of Denver, Lessee, and

contractors shall be Additional Named Insureds under the policy. Policy shall remain in force until completion of the Project.

(9) Property Insurance: Lessee shall provide 100% replacement cost for Lessee's tenant improvements and personal property. Business Interruption coverage shall be included with limits not less than the annual payments due to the City under the term of the agreement. Lessee understands and acknowledges that the City does not provide any insurance coverage for any property of the Lessee, its agents, employees or assignees located in the Leased Premises and Lessee acknowledges and agrees that the Lessee, its agents, employees and assignees have no claim against the City for any damage or loss of personal property and belongings of Lessee, its agents, employees or assignees in the Leased Premises.

(10) Liquor Legal Liability: Prior to opening to the public for business, Lessee shall deliver to the City an updated certificate of insurance showing additional coverage for liquor legal liability with limits of \$1,000,000 per claim and \$1,000,000 policy aggregate limit.

22. **VENUE, GOVERNING LAW:** This Lease shall be construed and enforced in accordance with the laws of the State of Colorado, without regard to the choice of law thereof, and the Charter and Revised Municipal Code of the City and County of Denver. Venue for any legal action relating to this Lease shall lie in the State District Court in and for the City and County of Denver, Colorado.

23. **ASSIGNMENT AND RIGHT TO SUBLEASE:** The Lessee shall not assign, sublet or transfer its rights under this Lease without first obtaining the written consent of the Director of Real Estate.

24. **NO SALE OR ADVERTISING OF TOBACCO PRODUCTS:** The Lessee, its officers, agents, and employees shall cooperate and comply with the provisions of Executive Order No. 13, which prohibits the sale or advertisement of tobacco products on City owned property and in facilities owned or operated or controlled by the City and County of Denver. "Sale" includes promotional distribution, whether for consideration or not, as well as commercial transactions for consideration. "Advertising" includes the display of commercial and noncommercial promotion of the purchase or use of tobacco products through any medium whatsoever, but does not include

any advertising and sponsoring which is a part of a performance or show or any event displayed or held in City facilities.

25. **EXAMINATION OF RECORDS:** Any authorized agent of the City, including the City Auditor or his or her representative, has the right to access, and the right to examine, copy and retain copies, at City's election in paper or electronic form, any pertinent books, documents, papers and records related to Lessor's performance pursuant to this Lease, provision of any goods or services to the City, and any other transactions related to this Lease. Lessor shall cooperate with City representatives and City representatives shall be granted access to the foregoing documents and information during reasonable business hours and until the latter of three (3) years after the final payment under the Lease or expiration of the applicable statute of limitations. When conducting an audit of this Lease, the City Auditor shall be subject to government auditing standards issued by the United States Government Accountability Office by the Comptroller General of the United States, including with respect to disclosure of information acquired during the course of an audit. No examination of records and audits pursuant to this paragraph shall require Lessor to make disclosures in violation of state or federal privacy laws. Lessor shall at all times comply with D.R.M.C. 20-276.

26. **AMENDMENT:** No alteration, amendment or modification of this Lease shall be valid unless evidenced by a written instrument executed by the parties hereto with the same formality as this Lease, however, the Director of Real Estate shall have the authority to execute agreements which make technical, minor, or non-substantive changes to this Lease. The failure of either party hereto to insist in any one or more instances upon the strict compliance or performance of any of the covenants, agreements, terms, provisions or conditions of this Lease, shall not be construed as a waiver or relinquishment for the future of such covenant, agreement, term, provision or condition, but the same shall remain in full force and effect.

27. **SEVERABILITY:** If any portion of this Lease is determined by a court to be unenforceable for any reason, the remainder of the Lease remains in full force and effect.

28. **BINDING EFFECT:** This Lease when executed and when effective, shall inure to the benefit of and be binding upon the successors in interest or the legal representative of the respective parties hereto, subject to assignment or sublease in accordance with paragraph 21 above.

29. **THIRD PARTIES:** This Lease does not, and shall not be deemed or construed to, confer upon or grant to and third party or parties any right to claim damages or to bring any suit,

action or other proceeding against the parties hereto because of any breach hereof or because of any of the terms, covenants, agreements and conditions herein.

30. **NOTICES**: All notices hereunder shall be given to the following by hand delivery or by certified mail, return receipt requested:

To the City:	Mayor's Office City and County Building 1437 Bannock Street, Room 350 Denver, CO 80202
With copies to:	Denver City Attorney Denver City Attorney's Office 201 West Colfax Avenue, Dept. 1207 Denver, CO 80202
	Director of Real Estate 201 West Colfax Avenue, Dept. 1010 Denver, Colorado 80202
	Director of Arts and Venues 1345 Champa St Denver, CO 80204
To Lessee:	DazzleJazz, Inc. 1080 14th Street Denver CO 80202
With copies to:	DazzleJazz, Inc. 930 Acoma St., Room 114 Denver, CO 80204

Either party hereto may designate in writing from time to time the address of substitute or supplementary persons to receive such notices. The effective date of service of any such notice shall be the date such notice is deposited in the mail or hand-delivered to the Party.

31. **ENTIRE AGREEMENT**: The parties acknowledge and agree that the provisions contained herein constitute the entire agreement and that all representations made by any officer, agent or employee of the respective parties unless included herein are null and void and of no effect. Further, this Lease supersedes any and all prior written or oral agreements between the parties.

32. **WHEN RIGHTS AND REMEDIES NOT WAIVED**: In no event shall any performance hereunder constitute or be construed to be a waiver by any party or any breach of

covenant or condition or of any default which may then exist. The rendering of any such performance when any breach or default exists shall in no way impair or prejudice any right or remedy available with respect to such breach or default. Further, no assent, expressed or implied, to any breach of any one or more covenants, provisions, or conditions of the Lease shall be deemed or taken to be a waiver of any other default or breach.

33. **NO PERSONAL LIABILITY:** No elected official, director, officer, agent or employee of the City, nor any director, officer, employee or personal representative of Lessee shall be charged personally or held contractually liable by or to the other party under any term or provision of this Lease or because of any breach thereof or because of its or their execution, approval or attempted execution of this Lease.

34. **CONFLICT OF INTEREST BY CITY OFFICER:** Lessee represents that to the best of its information and belief, no officer or employee of the City is either directly or indirectly a party or in any manner interest in this Lease, except as such interest may arise as a result of the lawful discharge of the responsibilities of such elected official or employee.

35. **APPROPRIATION:** All obligations of the City under and pursuant to this Lease are subject to prior appropriation of monies expressly made by the City Council for the purposes of this Lease and paid into the Treasury of the City.

36. **REASONABLENESS OF CONSENT OR APPROVAL:** Whenever under this Lease "reasonableness" is the standard for the granting or denial of the consent or approval of either party hereto, such party shall be entitled to consider public and governmental policy, moral and ethical standards, as well as business and economic considerations.

37. **AUTHORITY TO EXECUTE:** Lessee represents that the persons who have affixed their signatures hereto have all necessary and sufficient authority to bind Lessee.

38. **PARAGRAPH HEADINGS:** The paragraph headings are inserted only as a matter of convenience and for reference and in no way are intended to be a part of this Lease or to define, limit or describe the scope or intent of this Lease or the particular paragraphs to which they refer.

39. **CITY'S EXECUTION OF AGREEMENT:** This Lease is expressly subject to, and shall not be or become effective or binding on the City until approval by its City Council and full execution by all signatories set forth below.

40. **ELECTRONIC SIGNATURES AND ELECTRONIC RECORDS:** Lessee

consents to the use of electronic signatures by the City. The Lease, and any other documents requiring a signature hereunder, may be signed electronically by the City in the manner specified by the City. The Parties agree not to deny the legal effect or enforceability of the Lease solely because it is in electronic form or because an electronic record was used in its formation. The Parties agree not to object to the admissibility of the Lease in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

41. **EFFECTIVE DATE**: The effective date shall be the date the City delivers a fully executed electronic copy of this Lease via electronic mail to the Lessee at donald@dazzledenver.com (“Effective Date”).

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK
SIGNATURE PAGES TO FOLLOW

Contract Control Number: FINAN-202263311-00
Contractor Name: DAZZLEJAZZ, INC.

IN WITNESS WHEREOF, the parties have set their hands and affixed their seals at
Denver, Colorado as of:

SEAL **CITY AND COUNTY OF DENVER:**

ATTEST: By: _____

APPROVED AS TO FORM: **REGISTERED AND COUNTERSIGNED:**
Attorney for the City and County of Denver
By: _____ By: _____

By: _____

Contract Control Number: FINAN-202263311-00
Contractor Name: DAZZLEJAZZ, INC.

DocuSigned by:
Donald Rossa
AA232C5EFDD94E5...

By: _____

Donald Rossa

Name: _____

(please print)

President

Title: _____

(please print)

ATTEST: [if required]

By: _____

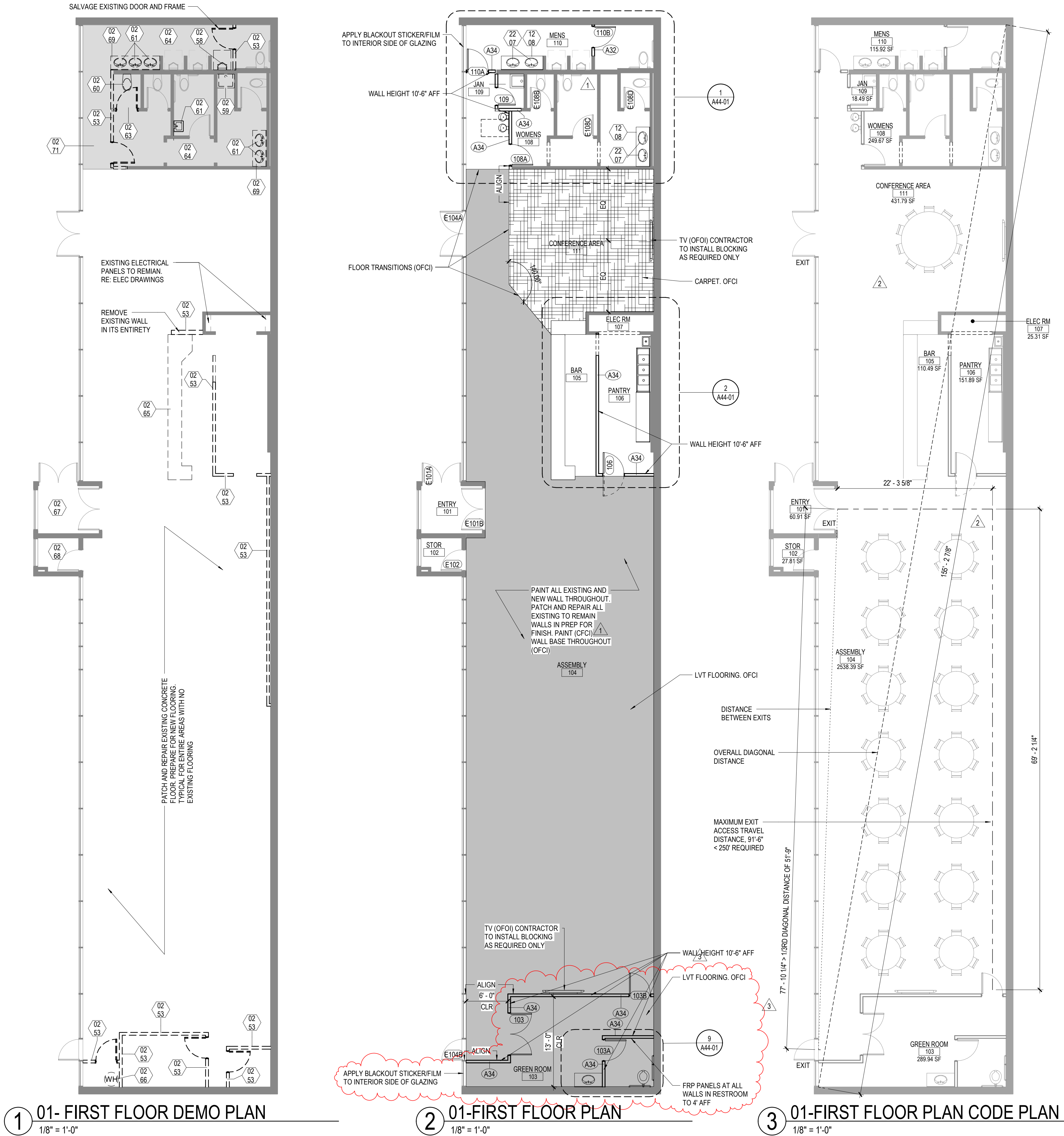
Name: _____

(please print)

Title: _____

(please print)

EXHIBIT A





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

6/2/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Crest Insurance Group of Colorado, LLC 2000 S. Colorado Blvd. Suite 11100 Colorado Center Tower 1 Denver CO 80222		CONTACT NAME: Abby Gray PHONE (A/C. No. Ext): 720-667-1850 E-MAIL ADDRESS: agray@crestins.com		FAX (A/C. No.):	
INSURED DazzleJazz, Inc. DBA: Dazzle Dazzle 1512 Curtis Street Denver CO 80202		License#: 572621 DAZZINC-01		INSURER(S) AFFORDING COVERAGE INSURER A: US Assure INSURER B: Pinnacol Assurance INSURER C: INSURER D: INSURER E: INSURER F:	
				NAIC # 41190	

COVERAGES

CERTIFICATE NUMBER: 29298175

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:	Y	Y	255874	6/1/2022	6/1/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	4110710	1/1/2022	1/1/2023	PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	BUILDERS RISK			BR1125848	6/1/2022	6/1/2023	LIMIT 600,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

RE: FINAN-202263311

The City and County of Denver, its elected and appointed officials, employees and volunteers is included as additional insured in regard to general liability and builder's risk

CERTIFICATE HOLDER

CANCELLATION

City and County of Denver Its Elected and Appointed Officials, Employees and Volunteers
 2000 W. 3rd Avenue Unit 107
 Denver CO 80223

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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ACORD 25 (2016/03)

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THIS CERTIFICATE SUPERSEDES PREVIOUSLY ISSUED CERTIFICATE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

6/2/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Crest Insurance Group, LLC 2000 S. Colorado Blvd. Suite 11100 Colorado Center Tower 1 Denver CO 80222	CONTACT NAME: Abby Gray PHONE (A/C. No. Ext): 720-667-1850 E-MAIL ADDRESS: agray@crestins.com FAX (A/C. No): 720-456-6741														
INSURED DazzleJazz, Inc. DBA: Dazzle Dazzle 1512 Curtis Street Denver CO 80202	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: Pinnacol Assurance</td> <td style="text-align: center;">41190</td> </tr> <tr> <td>INSURER B: Illinois Casualty Company</td> <td style="text-align: center;">15571</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Pinnacol Assurance	41190	INSURER B: Illinois Casualty Company	15571	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER B: Illinois Casualty Company	15571														
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES**CERTIFICATE NUMBER:** 1039444761**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: </div> <div> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY </div> </div>	Y		BP44305	3/31/2022	3/31/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 2,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	4110710	1/1/2022	1/1/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
B	Business Personal Property			BP44305	3/31/2022	3/31/2023	Limit - RC 704,350

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate holder and others when required in a written contract or agreement are Additional Insured (General Liability). This form is subject to all policy forms, terms, endorsements, conditions definitions & exclusions.

CERTIFICATE HOLDER**CANCELLATION**

City and County of Denver Its Elected and Appointed Officials, Employees and Volunteers
 2000 W. 3rd Avenue Unit 107
 Denver CO 80223

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Cody Ritchie

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EXHIBIT C

City and County of Denver, Colorado

TAX GUIDE

Topic No. 26

FACILITIES DEVELOPMENT ADMISSION (FDA) TAX

Article VII of the DRMC imposes a ten percent (10%) Facilities Development Admissions (FDA) tax upon the purchase price of each admission to any entertainment, amusement, or athletic event or other production or assembly staged, produced, convened or held at or on any facility or property owned or leased by the City and County of Denver (hereafter the "City"). This includes, but is not limited to, the following facilities:

Boettcher Concert Hall
City and County of Denver Streets and Right of Ways
Colorado Convention Center
Denver Botanic Gardens
Denver Coliseum
Denver Parks and Facilities
Denver Performing Arts Complex
Ellie Caulkins Opera House
Grant Chambers Gallery
Helen Bonfils Theatre Complex
McNichols Civic Center Building
National Western Stock Show Facilities (All)
Quigg Newton Denver Municipal Auditorium
Red Rocks Amphitheater and Visitor Center
Temple Hoyne Buell Theatre

The tax does not apply to sales by the City, such as regular admission fees to the Denver Zoo, museums owned by the City, the IMAX Theatre, or the Botanic Gardens.

Section 53-347(1) provides exemption on "admissions to events in which the persons participating or performing in the event are not paid or do not compete for money...;" e.g., an amateur boxing tournament or a high school basketball game.

Complimentary tickets used for an event at a City facility are not subject to FDA tax since there is no consideration that would constitute a purchase price. Conversely, any tickets traded or exchanged for services or tangible personal property are subject to FDA tax based on the value of the property or services received.

The tax must be stated as a separate item on the ticket, and returns are required to be submitted to the Manager of Finance by the 15th day of the calendar month following the month of the sale.

Conferences and Conventions

FDA tax does not apply to the registration/attendance purchase price of a Conference or Convention, if the following conditions exist:

- The Conference or Convention is a closed event (it is neither open to or advertised to the general public).
- The registration/attendance purchase price is inclusive of all events (**i.e. there are no separately ticketed events** (such as a concert, special speakers, trade show, special activities, etc.).

If a Conference or Convention offers attendees separately ticketed events/activities, then **FDA tax does apply** to the purchase price of the separately ticketed event(s).

For more information about FDA tax please visit www.denvergov.org/treasury or call the Taxpayer Service Unit of the Treasury Division at 720-913-9400.

EXAMPLES

1. Tickets are sold to the AAAA high school state basketball championship game. The participants in this event are not being paid for their performance; therefore, tickets purchased for this event are not subject to the FDA tax.
 2. A local concert promoter gives a group of tickets to a radio station to be awarded as prizes in contests. These are complimentary tickets and as such are not subject to FDA tax. If the tickets had been traded to the radio station for commercial air time, FDA tax would be due based on the price of the admission or the value of the air time, whichever is less, received in exchange for the tickets.
 3. The same concert promoter trades 100 tickets to a local computer dealer for a laptop computer. FDA tax is due based on the value of the computer received in exchange for the tickets or the price of all of the tickets, whichever is less. This same transaction would also subject the computer dealer to a use tax liability based on the cost of the computer withdrawn from inventory. These types of transactions are referred to as "trade-outs."
 4. The Machine Tool Manufacturer's Association of America has chosen to hold their annual convention in Denver at the Colorado Convention Center. The event is open only to members of the Association. The registration/attendance fee is \$350; attendees are also however, offered the option, for an additional \$75, to purchase admission to a special concert at Red Rocks Amphitheatre. This concert is a **separately ticketed** event and is subject to FDA tax. Therefore, the Convention organizer would charge FDA tax on the \$75 concert purchase price, **but not on the \$350** general registration/attendance purchase price.
 5. A Conference, being held at a City owned facility, has a registration/attendance purchase price of \$400, which is inclusive of all activities, including a concert by a country-western star. Since there are no separately ticketed events (the registration/attendance purchase price is inclusive of all events) no portion of the registration/attendance purchase price is subject to FDA tax.
- * DRMC Section 53-345. Definitions.
 - * DRMC Section 53-346. Imposition of the tax.
 - * DRMC Section 53-347(1). Exemptions.
 - * DRMC Section 53-348. Collection of tax by vendor; liability.

THE ABOVE INFORMATION IS A SUMMARY IN LAYPERSON'S TERMS OF THE RELEVANT DENVER TAX LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE DRMC AND APPLICABLE RULES AND REGULATIONS.

Facilities Development Admissions Tax

Quick Reference Flow Chart

Please Follow the Steps Below to Determine if Your Event is Subject to FDA Tax
(As You Follow the Steps - If Any One Step Leads You to "Not Subject to FDA Tax" - You Need Go No Further)

