

Is it an Enterprise? A Quick Guide

Start Here:

Is it owned by a government entity?

NO  **STOP** Not An Enterprise

YES



Is the activity conducted in the pursuit of a benefit, gain, or livelihood?

[Nicholl Decision](#)

OR

Is the activity a fee for service?

[Colorado Bridge Enterprise \(CBE\) Decision](#)

[See Chart of Current Enterprises as examples](#)

NO  **STOP** Not An Enterprise

YES



Does it have the power to tax?

[What's the difference between a tax and a fee?](#)

YES  **STOP** Not An Enterprise

NO



Is the entity authorized to issue its own revenue bonds?

NO  **STOP** Not An Enterprise

YES



Does the entity receive less than 10% of its annual revenue in grants from all CO state and local gov. combined?

Not Sure? Look at the definition of "grant" in section [24-77-102, C.R.S.](#)

NO  **STOP** Not An Enterprise

YES



The activity qualifies as an enterprise this year and is presumed constitutional.