



# Sales and Use Tax 101

## City of Fort Collins – Financial Services

- Background Information
- Licensing
- Tax Rates
- Sales Tax
- Use Tax
- Exempt Transactions
- Filing a Tax Return
- Online Filing

The State Constitution allows for the City of Fort Collins to be a home rule city and adopt its own tax code.



- Chapter 25 of The City of Fort Collins Municipal Code
- Internet Address  
[https://library.municode.com/co/fort\\_collins/codes/municipal\\_code?nodeId=CH25TA](https://library.municode.com/co/fort_collins/codes/municipal_code?nodeId=CH25TA)
- Rules and Regulations  
<http://fcgov.com/salestax/rules-regs.php>

# Licensing

Engaged in business in the City means performing or providing services or selling, leasing, renting, delivering or installing tangible personal property for storage, use or consumption within the city.

- Acts as a business license to do business in Fort Collins
- All businesses must have one, even service-only businesses
- No expiration
- Non-transferable
- Separate application for each location
- No fee

Always notify the Sales Tax Office of:

- Change of address
- Change of ownership/ceasing operations
- Addition of new location



- A business operating from a residential dwelling within Fort Collins requires a Home Occupation License.
- The license fee is \$25 and is renewable every two years.  
<http://www.fcgov.com/building/home-business.php>

- Temporary Sales Tax License
  - Obtain prior to event
  - Tax collected must be remitted by the 20<sup>th</sup> of the month following the event
- Outdoor Vendor License – contact the Sales Tax Office.
- Lodging Tax License
- Short Term Rental License



# Tax Rates

- 2.25%  
Food for home consumption
- 3.85%  
All other taxable transactions
- 3.0%  
Lodging (in addition to sales tax)

Total sales tax rate is 7.55%, effective January 1, 2019.

|                      |       |
|----------------------|-------|
| City of Fort Collins | 3.85% |
| Larimer County       | 0.80% |
| State of Colorado    | 2.90% |



# Sales Tax

- The purchase price is the price that the consumer pays excluding other direct taxes and/or the exchange of qualified property.
- Sales tax applies to all transportation and delivery charges on a taxable sale.
- Delivery charges paid directly by the end consumer to a third party carrier are not taxable.

- A customer purchases a new car for \$25,000, with a cash down payment of \$5,000. What is the taxable purchase price of the new car?
- A customer receives a trade in allowance on their old car of \$5,000. The new car they are purchasing costs \$25,000. What is the taxable purchase price of the new car?



Tangible personal property that is sold, leased or rented is taxable to the end user.

**Tangible personal property** shall mean corporeal personal property that can be one or more of the following: seen, weighed, measured, felt or touched, stored, transported, or exchanged, or that is in any other manner perceptible to the senses. **Tangible personal property** shall also include, without limitation, digital products, software programs and software maintenance agreements.

- A customer buys a lawn mower at a home improvement store located in Fort Collins.
- Customer rents a lawn mower at a rental company located in Fort Collins.

Taxable services include, but are not limited to telecommunications, gas & electric, and lodging.

- A company provides both traditional phone service and cell phone service in Fort Collins. What is taxable?

- A customer buys a sofa at a furniture showroom located in Fort Collins and takes it home in their own vehicle.
- A customer buys a sofa at a furniture showroom located in Fort Collins and has it delivered to their home in Fort Collins.

- A customer buys a sofa at a furniture showroom located in Fort Collins and has it delivered to their home in Larimer County, but not inside City limits.
- A customer buys a sofa at a furniture showroom located in Fort Collins and has it delivered to their vacation home in Steamboat.

## Where are City Limits?

- The City maintains an address locator that can help determine if a location is inside or outside city limits.  
<http://www.fcgov.com/salestax/address-lookup.php>
- 215 N. Mason Street is inside City limits.
- 101 S. Link Lane is outside City limits.

# Use Tax

- Paid by a consumer for storing, distributing, consuming or using tangible personal property or taxable services in the City.
- Due when a municipal tax of at least 3.85% was not paid at the time of purchase.
- Use tax rate is 3.85% except for certain manufacturing equipment (3.0%).

- Your business buys a computer over the Internet and does not pay sales tax.
- Your business in Fort Collins buys a computer from a retailer in Larimer County and only pays 3.70% tax.



- Your business buys a computer from a retailer in Westminster and pays Westminster city tax.
- Your business buys a computer from a retailer in Loveland and pays Loveland city tax.

- Motor Vehicles
- Building Permit



## Your Uniform Co.

157 College Avenue  
Fort Collins, CO 80524  
Phone (970) 555-0190

**DATE:** January 2, 2019  
**INVOICE #** 100

**Bill To:** Jump to Health Fitness Center  
500 Exercise Street  
Fort Collins, CO 80524

**Ship To:** Jump to Health Fitness Center  
500 Exercise Street  
Fort Collins, CO 80524

| QUANTITY            | DESCRIPTION | UNIT PRICE | AMOUNT           |
|---------------------|-------------|------------|------------------|
| 10                  | pants       | \$ 9.85    | \$ 98.50         |
| 10                  | shirts      | 7.90       | 79.00            |
| SUBTOTAL            |             |            | \$ 177.50        |
| SALES TAX           |             |            | 13.40            |
| SHIPPING & HANDLING |             |            |                  |
| <b>TOTAL</b>        |             |            | <b>\$ 190.90</b> |

$$\$13.40 / \$177.50 = .0755$$



## FIX YOUR TRUCK

2902 E Mulberry  
Fort Collins, CO 80524  
Phone (970) 555-0190 Fax (970) 555-0191

**DATE:** January 2, 2019  
**INVOICE #** 100

**BILL TO:**  
Jump to Health Fitness Center  
500 Exercise Street  
Fort Collins, CO 80524

**FOR:**

| DESCRIPTION  | HOURS | RATE  | AMOUNT           |
|--------------|-------|-------|------------------|
| LABOR        | 5.00  | 15.00 | \$ 75.00         |
| PARTS        |       |       | 225.00           |
| SUBTOTAL     |       |       | \$ 300.00        |
| SALES TAX    |       |       | 8.33             |
| OTHER        |       |       | -                |
| <b>TOTAL</b> |       |       | <b>\$ 308.33</b> |

$$\text{\$8.33} / \text{\$225} = .037$$



# Exempt Sales and Use Tax Transactions

- Cigarettes
- Gasoline or motor fuel
- Lodging greater than 30 days
- Purchases made with food stamps

- Fuel used in the manufacturing process.
- If a lawfully imposed sales or use tax was paid to another municipality.
- Prescription drugs, specific medical supplies, and prosthetic devices.

- An item purchased for resale or becomes a component part of a manufactured item.
- An item is purchased by an organization that is tax exempt with the City.
  - Government Organization
  - Charitable Organization



Goods must be:

- Purchased for resale, consistent with what they sell.
- Materials that are incorporated into a product that will be resold.

## Sales to Government Organizations

- An exempt organization license is not issued to government organizations.
- Payment must be from the entities funds.
- Reimbursement to the employee is not allowed.
- Property or services must be used in the conduct of their regular activities.

## Sales to Charitable Organizations

- Must be exempt under Section 501(c)(3) of the Internal Revenue Code.
- Must hold a City exempt organization license.
- Property or services must be used in the conduct of their regular activities.

## Documentation for Exempt Sales

- Exempt number or resale sales tax number should be shown on the invoice.
- Maintain a copy of the license or affidavit (available on City website).
- A list of exempt organizations is available on the sales tax website.

- Records should substantiate figures on the sales and use tax return.
- Records need to be kept for three years.

- Collect the tax.
- The City code states the retailer may be held responsible for sales tax not collected.
- Retailer must reasonably assess the validity of an exempt sale.
- Inform the customer that they can file for a refund.

# Filing a Return

- Who
  - Anyone engaged in business within the city limits of Fort Collins.
- Where
  - On-line filing.
  - Mailed to the City of Fort Collins.
  - Hand delivered to 215 N. Mason St. or 222 Laporte Ave.
  - Drop-box in parking lot north of 215 N. Mason.



- When
  - Due the 20<sup>th</sup> of the month
  - Every due date, even if a Zero Return
- Filing frequency
  - >\$300 = monthly
  - \$25 – \$300 = quarterly
  - \$0 – \$25 = annually

- Filed after 20<sup>th</sup> of the month:
  - Interest at 1% per month
  - Penalty of 10%
- If the return is not filed by the 1<sup>st</sup> of the following month an assessment notice is sent:
  - Additional \$25 assessment fee due
- Filling out the Return:
  - See file #6, sales tax return instructions
- Online filing available <https://fortcollins.munirevs.com>

# Miscellaneous

- City of Fort Collins Sales Tax Website  
<http://www.fcgov.com/salestax/>
- City of Fort Collins Rules & Regulations  
<http://www.fcgov.com/salestax/rules-regs.php>
- State of Colorado FYI Publications  
<http://www.taxcolorado.com>

### City of Fort Collins

- Sales and Use tax class every other month.
- Construction class materials available upon request.

### Larimer County

- Use Tax/Project Cost Report seminar.

<http://www.co.larimer.co.us/finance/usetax.htm>

### State of Colorado

- State Tax Law Fundamentals Online, a six module course
- Sales Tax Filing Class, offered monthly

<http://www.taxcolorado.com>

Email: [salestax@fcgov.com](mailto:salestax@fcgov.com)

Website: [www.fcgov.com/salestax](http://www.fcgov.com/salestax)

Main Line: 970-221-6780



Thank You for Coming!  
Questions?





### The serious stuff...

What happens if you're late or neglect to file at all? We will send you a Failure to File notice as a first reminder and ask that you file and pay within 20 days of that notice. During this time, you will accrue a penalty of 10% of the tax due, and 1% interest per month. This can add up! Still neglecting to file and pay? You may receive a summons to municipal court, and worst-case scenario have your license revoked. **Always file and pay your taxes on time!**

In case of an audit, always maintain books and records for a period of 3 years that are necessary to determine the amount of sales or use tax liability. These records must be available upon request. The burden of proof of exempt sales and purchase rests with you. All information provided by you to the City of Fort Collins will be kept confidential.

If you sell or discontinue your business, you must file a final return stating the date you sold or closed, and pay all tax collected 20 days after the closing date.

### Have more questions?

Email us at [salestax@fcgov.com](mailto:salestax@fcgov.com) or check out our website [fcgov.com/salestax](http://fcgov.com/salestax)



## Sales and Use Tax

### Getting Started

Thank you for taking the initial steps in complying with the City’s Sales and Use Tax Ordinance! Enclosed you will find your Sales and Use Tax License.

What’s next? Here is a brief guide to get you started.

A few things to know...

- Your Sales Tax License acts as a business license in the City of Fort Collins.
- The City of Fort Collins is a Home Rule City. This means we have our own tax code, and collect our own sales and use tax (and lodging tax, if applicable). The rates for the City, State, and County are:

| Current Tax Rates (updated January 1, 2019)     |               |
|---|---------------|
| City of Fort Collins                            | 3.85%         |
| Larimer County                                  | 0.80%         |
| State of Colorado                               | 2.9%          |
| <b>Total Sales Tax</b>                          | <b>7.55%</b>  |
| Fort Collins Lodging Tax (in addition to above) | 3.0%          |
| <b>Total Accommodations Tax</b>                 | <b>10.55%</b> |
| Fort Collins Tax on Food for Home Consumption   | 2.25%         |
| <b>Total Food Tax</b>                           | <b>2.25%</b>  |

- It’s your responsibility to collect sales tax from your customers and remit the tax to the City of Fort Collins. We recommend you contact the State of Colorado (*taxcolorado.com*) and Larimer County (*larimer.org/finance*) for their licensing and tax requirements.
- You may owe use tax. Not sure what use tax is? You’re not alone. Use tax is a complement to sales tax. All taxpayers must pay sales or use tax on purchases of tangible personal property or taxable services that are not purchased

for resale. Use tax is due if a legally imposed municipal sales tax was not paid at the time of purchase

- A few examples of items subject to use tax are:
  - Purchases made online
  - Magazine subscriptions
  - Downloaded non-customized software programs
  - Furniture and fixtures
  - Brochures and handouts
  - Advertising items
  - Uniforms
  - Manufacturing equipment

There are 3 filing frequency options:

- 1. **Monthly:** Average Monthly Tax Liability is \$300 or more
- 2. **Quarterly:** Average Monthly Tax Liability is \$25 - \$300
- 3. **Annual:** Average Monthly Tax Liability is \$25 or less

Tax returns are always due on the 20th of the month following the reporting period. For example, your first quarter (January–March) return is due on April 20th. A return is always required on the due date, even if you’re reporting zero tax.

We recommend filing online. It’s quick, it automatically calculates the tax, it’s easy and free! (when paying via e-check) Here’s how:

- Create an online profile at *fcgov.com/sales tax*
- E-file and pay your tax return with an e-check with **NO FEE**, a credit card with a 2.75% service fee on tax amount. Please note there is no fee if filing a zero return.



# FORT COLLINS BUSINESS RESOURCES

## Getting Started

### **mybizcolorado.gov**

One-stop shop to interact and register with Colorado Secretary of State, search the database, register trade name, file for a wage withholding account and/or unemployment insurance.

### **SALES TAX**

#### **City of Fort Collins**

215 N. Mason Street, 2nd Floor  
Fort Collins, CO 80524  
970-221-6780  
[fcgov.com/salestax](http://fcgov.com/salestax)

#### **Colorado Department of Revenue**

3030 S. College Avenue  
Fort Collins, CO 80525  
970-494-9805  
[taxcolorado.com](http://taxcolorado.com)

#### **Larimer County Finance Department**

200 W. Oak Street, Suite 4000  
Fort Collins, CO 80524  
970-498-5930

### **TAX INFORMATION AND WITHHOLDING**

#### **Tax Information Line**

Denver District Office  
1375 Sherman Street, Room 186  
Denver CO 80261  
303-238-7378

#### **Internal Revenue Service**

301 S. Howes Street, 3rd Floor  
Fort Collins, CO 80521  
970-221-0688  
[irs.gov](http://irs.gov)

#### **Home Occupation License**

281 N. College Avenue  
970-416-2740  
[fcgov.com/building/home-business](http://fcgov.com/building/home-business)  
[buildingservices@fcgov.com](mailto:buildingservices@fcgov.com)

#### **Larimer County Economic Development and Workforce Development**

200 West Oak Street  
Fort Collins, CO 80521  
970-498-6658  
[business@larimer.org](mailto:business@larimer.org)  
[larimer.org/ewd/business](http://larimer.org/ewd/business)

#### **Larimer Small Business Development Center**

320 E. Vine Drive, #303  
Fort Collins, CO 80524  
970-498-9295  
[larimersbdc.org](http://larimersbdc.org)

#### **Office of Economic Development and International Trade (OEDIT)**

303-892-3840  
[choosecolorado.com/doing-business/small-business](http://choosecolorado.com/doing-business/small-business)

#### **U.S. Patent and Trademark Office**

General Information Services Division  
800-786-9199  
[uspto.gov](http://uspto.gov)

## Data and Market Research

#### **City of Fort Collins Economic Health Office**

970-416-2294  
[fcgov.com/business](http://fcgov.com/business)

#### **Poudre River Public Library District**

Business Librarian, Harmony Library  
4616 S. Shields  
Fort Collins, CO 80526  
970-204-8429

## Industry Specific

#### **Occupational License Database**

[choosecolorado.com/occupational-license-database](http://choosecolorado.com/occupational-license-database)

#### **Daycare Licensing**

Colorado Department of Social Services  
Division of Child Care  
1575 Sherman Street, Denver, CO 80203  
303-866-5700  
[cdhs.state.co.us/childcare](http://cdhs.state.co.us/childcare)

*Continued on back*



## Industry Specific *Continued*

### Health Requirements

Larimer County Environmental Health Department  
1525 Blue Spruce Drive, Fort Collins, CO 80524  
970-498-6700  
[co.larimer.co.us/health](http://co.larimer.co.us/health)

## Capital

### Accion

[us.accion.org](http://us.accion.org)  
[accionteam@accionnm.org](mailto:accionteam@accionnm.org)

### Colorado Enterprise Fund

[coloradoenterprisefund.org](http://coloradoenterprisefund.org)  
[info@coloradoenterprisefund.org](mailto:info@coloradoenterprisefund.org)  
303-860-0242

### Colorado Lending Source

[coloradolendingsource.org](http://coloradolendingsource.org)  
[info@coloradolendingsource.org](mailto:info@coloradolendingsource.org)  
303-657-0010

### U.S. Small Business Administration (SBA)

[sba.gov](http://sba.gov)  
303-844-4293

## Growing Your Business

### SCORE (Service Corps of Retired Executives)

303-844-3985  
[score.org](http://score.org)

### Colorado PTAC

#### (Procurement Technical Assistance Center)

[coloradoptac.org](http://coloradoptac.org)  
[info@coloradoptac.org](mailto:info@coloradoptac.org)

### Colorado Minority Business Office

1600 Broadway #2500  
Denver, CO 80202  
[mbocolorado.com](http://mbocolorado.com)  
[info@mbocolorado.com](mailto:info@mbocolorado.com)  
303-892-3840

## Others

### Better Business Bureau

1730 S. College Avenue, Suite 303  
Fort Collins, CO 80525  
970-484-1348  
[fortcollins.bbb.org](http://fortcollins.bbb.org)

### Bingo and Raffle

Colorado Secretary of State  
1560 Broadway, Suite 200  
Denver, CO 80202  
303-894-2200 x6406  
[sos.state.co.us](http://sos.state.co.us)

### Unemployment and Workers Compensation Insurance

Colorado Department of Labor and Employment  
633 17th Street, Suite 201  
Denver, CO 80202  
303-318-8000  
[coworkforce.com](http://coworkforce.com)

## Local Business Associations

### Campus West Merchant Association

### Downtown Business Association

### Fort Collins Area Chamber of Commerce

### Latino Chamber of Commerce (Boulder County)

### Midtown Business Association

### North Fort Collins Business Association

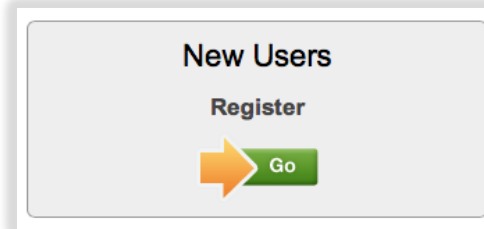
### River District





## MUNIRevs New Business Registration

1. Go to your MUNIRevs website - <https://fortcollins.munirevs.com/>
2. Click the "Go" button under "New Users"



3. Enter your Email Address & click Continue

4. You will then see a page that says Confirmation Email Sent.

5. Open your Email Inbox and Open the Email from MUNIRevs. The email will say "Verify your Email Address" \*
  - a. \* Check your spam/junk folder if you can't find it
6. Click the "https" link in the email which will bring you to the User Set Up Screen
7. Complete your User Profile and click the orange "Continue to Business Profile" Button

The screenshot shows a registration form with four steps: Register, Validate Email, User Info, and Business License. The 'User Info' step is active, containing two sections: 'Set Your Password' and 'User Profile'.

**Set Your Password**

New Password \*  
 Re-enter New Password \*

**User Profile**

This information is to confirm that the business licensee is authorizing the below individual to have access to their MUNIRevs account.

First Name \*  
 Last Name \*  
 Telephone \*  
 Country \*  
 United States

Address \*  
 City \*  
 State \*  
 Postal Code \*

**Password**

The requirements for a MUNIRevs account password are as follows:  
 Must be 6 characters or more in length.  
 Must contain both letters and numerals.  
 May not contain your email address or your name.

Continue to Business Profile

8. On the next page, you will select the second option, “I have a new business...”

☐ Connect to your Business.

☒ I have a new business and need to apply for a license.

Please do NOT choose this option if you have an existing license as it will create a new business and related tax forms for you to manage. If you are having difficulty attaching to an existing business, please select "Connect to your Business" above and use the link to contact MUNIRevs Support.

The screenshot shows a form for business registration with the following fields:

**Business Name**  
 [Text Input Field]

**Business Type**  
 Please choose [Dropdown Menu]

**Your Role**  
 Please choose [Dropdown Menu]

Continue

9. Enter your business name. Select your business type and your role.

a. Your role will not affect anything in the system, it is just for reference.

10. You will now be taken to the Business Center where you can see your new business registration is pending approval, under the “Open Tasks” section

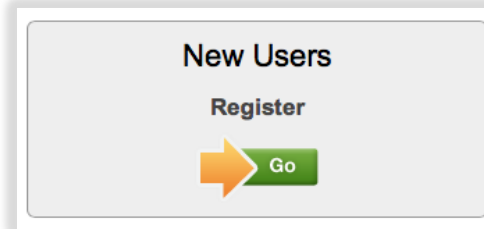
For Assistance, Contact MUNIRevs Support  
[support@munirevs.com](mailto:support@munirevs.com)  
 (888) 751-1911





## MUNIRevs New User Set Up

1. Go to your MUNIRevs website - <https://fortcollins.munirevs.com/>
2. Click the "Go" button under "New Users"



3. Enter your Email Address & click Continue

4. You will then see a page that says Confirmation Email Sent.

5. Open your Email Inbox and Open the Email from MUNIRevs. The email will say "Verify your Email Address" \*
  - a. \* Check your spam/junk folder if you can't find it
6. Click the "https" link in the email which will bring you to the User Set Up Screen
7. Complete your User Profile and click the orange "Continue to Business Profile" Button

The screenshot shows a registration form with four tabs: Register, Validate Email (active), User Info, and Business License. The 'Set Your Password' section has two input fields for 'New Password' and 'Re-enter New Password', both marked as required. To the right, a 'Password' section lists requirements: 6+ characters, letters and numerals, and no email address or name. The 'User Profile' section contains fields for First Name, Last Name, Address, City, Telephone, State (dropdown), Country (dropdown, set to United States), and Postal Code. A 'Continue to Business Profile' button is at the bottom right.

8. On the next page, you will enter in your Account Number and Activation Code, look up your property, choose your role, connect to your property, and click Go to Business Center:

- Connect to your Property.

To connect to your property, please provide the following identifying information.

If you do not have this information, please contact [LODGINGRevs Support](#).

In your email request, please be sure to include the 6 Digit Account Number, Owner Name, and Rental Address so that we may promptly authenticate you for the requested account.

The screenshot shows the 'Connect to your Property' page. At the top, there are two input fields: 'Account Number' (Your 6-digit tax remittance Account Number) and 'LODGINGRevs Activation Code' (Your 6-digit LODGINGRevs Activation Code). Both are filled with 'XXXXXX'. A yellow arrow points from the 'Account Number' field to the 'Activation Code' field, with the word 'AND' in between. Another yellow arrow points from the 'Activation Code' field to a blue 'Lookup' button. Below this, a message states: 'The following business was found. To connect to this business, indicate your role, then click "Connect".' This is followed by a table titled 'Found Business:'. The table has columns: Business Name, Role, Assigned by, and Date. The first row shows 'Testing Again' as the business name, 'Employee' as the role (selected from a dropdown), a redacted name as the assigned by, and '10/23/20 14:50:05' as the date. A yellow arrow points from the 'Role' dropdown to a green 'Connect' button. Below the table is a section titled 'Connected Accounts:' with columns: Business Name, Role, Assigned by, and Date. A yellow arrow points from the 'Connect' button to a table in this section. At the bottom right, there is an orange 'Go to Business Center' button.

9. You will now see Open Tasks in the Business Center

For Assistance, Contact MUNIRevs Support  
[support@munirevs.com](mailto:support@munirevs.com)  
 (888) 751-1911



# What does MUNIRevs Support help with?

## Support

- User attachment/removal to accounts
- ACH Credit set up
- Adding Forms
  - Previous period tax forms
  - Permit/License applications/tax certificate application
- Technical Support
  - Registration process
  - Email or password reset processes
- Send requests to jurisdiction on behalf of taxpayer
  - Closing accounts
  - Waiver requests
  - Filing frequency change
  - Clarification on tax settings

## City Staff

- Amended returns
- Returned payments
  - Reset forms
- What qualifies as an exemption?
- City/Situation specific questions
  - IE: Did you get my mailed in payment?
  - Licensing requirements?
  - Historical data not in MUNIRevs
- Closing accounts
- Waiving penalty and interest
- Approvals
  - Business name/address change
  - License/permit applications
  - Filing frequency change
- Setting requirements
  - IE: Required forms, documents, filing frequency, due dates



# THE CITY OF FORT COLLINS

## Frequently Asked Questions for Online Sales Tax and Business Licensing

### **UPDATED E-Payment Processing and Debit Block Info!**

#### **WHAT TO DO:**

Before making an e-payment please verify with your bank you do not have a debit block on your account. If you have a debit block and try to make a payment using an e-check, it will be denied.

#### **IF NO DEBIT BLOCK:**

No action needed, payments will process correctly with no additional action needed from you.

#### **IF YOUR BANK ACCOUNT HAS DEBIT BLOCK:**

Provide your bank with the following information:

City's Bank Origination ID is **1810599849** and **9810599849**  
City's Bank ACH Routing Number is **063103915**

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### **Who needs a license to do business in the City?**

The city of Fort Collins requires that any entity doing business within the city limits obtain a City Sales and Use Tax License. This includes businesses making retail sales and businesses that provide services only. A business with more than one establishment engaged in business in the City would also need to obtain a separate license for each location.

You are considered engaged in business if you:

1. Directly, indirectly or by a subsidiary maintain a building, store, office, salesroom, warehouse, or other place of business within the taxing jurisdiction.
2. Send one or more employees, agents, or commissioned salespersons 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 salesperson on duty at a location within the taxing jurisdiction.
4. Own, lease, rent or otherwise exercises control over real or personal property within the taxing jurisdiction; or
5. Make more than one delivery into the taxing jurisdiction within a twelve-month period.

Please refer to the [Engaged in Business Rule and Regulation](#) for additional information.

### **What other licenses might I need?**

- Auctioneer License
- Bowling Alley License

- [Contractor's License](#)
- [Home Occupation License](#)
- [Liquor License](#) & Liquor Occupation Tax
- Movie Theater License
- Pawn Broker License
- Places of Entertainment License
- Secondhand Dealer License
- [Outdoor Vendor License](#)
- [Short Term Rental](#)
- [Solicitor Permit](#)
- Solid Waste Collector License
- [Marijuana License](#)

Please call the Sales Tax office for further information on obtaining these licenses and the associated fees (970) 221-6780

## **What is the fee for the sales and use tax license?**

There is no fee for the City of Fort Collins license.

## **What if I am doing business from my home?**

The City's Zoning Department requires that you obtain a [Home Occupation License](#) if you are doing business from a residence within City limits. The fee for the license is \$25 and is renewed every two years.

## **What does the City of Fort Collins do with my account and payment information?**

The City of Fort Collins is bound by Municipal Code Section 25-166 - Confidentiality regarding the disclosure of any account information. And, the City of Fort Collins does not store any bank account or credit card information.

## **What is Sales Tax?**

The sales tax is a transaction tax upon all sales, purchases, and leases of tangible personal property and taxable services sold at retail or leased by person engaged in business in the City. Sales tax is collected by the vendor or lessor and remitted to the city.

## **How is the sales tax remitted?**

Vendors submit sales tax returns according to the reporting period assigned to them when licenses are issued. Vendors may remit tax monthly, quarterly or annually depending on the amount collected. Each return is completed and returned to the City with the proper remittance on or before the 20th day of the month following the reporting period. Tax returns that are mailed must be post marked on or before the 20th day of the month. If the 20th falls on a weekend or holiday, the return is due the following business day.

Every vendor that is engaged in business in the City must charge and collect City of Fort Collins sales tax on the purchase price or sales price paid or charged for tangible personal property and certain taxable services when purchased, leased, rented, or sold at retail within the City. Transactions and items exempt from the sales tax are listed in Section 25-73(c) of the [City of Fort Collins Municipal Code](#).

Any excess sales tax collections that a business collects must be remitted to the City. If, on a taxable sale, no sales tax was collected or an improper percentage was collected, the proper tax must still be remitted to the City.

## **Whom do I remit the taxes to?**

As a Home Rule City under the Colorado Constitution, the City of Fort Collins has the authority to collect its own taxes. The 3.85% sales tax that you collect for the City of Fort Collins must be remitted directly to the City of Fort Collins. The state and county tax should be remitted directly to the Colorado Department of Revenue.

## **When is my tax return due?**

A return is due no later than the 20th of the month following the reporting period set up for your account (monthly returns are due the 20th of each month; quarterly returns are due April 20, July 20, October 20, and January 20; and annual returns are due January 20). If the 20th falls on a weekend or holiday the tax return is due the following business day.

On-line returns must be entered by 11:59 pm MST on the due date in order to avoid late charges.

## **Am I required to file a return if no taxes are owed?**

Yes. A tax return still needs to be filed even if no sales or use tax is due for the reporting period. Failure to file a return will result in a deficiency notice. On-line filing of zero returns is available at <https://fortcollins.munirevs.com/>.

## **What happens if I fail to file a tax return on time?**

Tax returns received after the due date will be considered late. Penalties and interest will apply.

If you fail to file your tax return with the proper penalties and interest within five days from the due date, a "Notice of Determination, Assessment and Demand for Payment" will be made. You will have 20 Days from the date of delivery to file the return with the proper penalties, interest and assessment fee or petition the Financial Officer in writing for a hearing. If the assessment is not satisfied within the 20-day period, other collection methods may be initiated.

## **What types of payments and form of payment is accepted when using the online tax system?**

Payments can be made for sales, use, and lodging tax. New returns as well as outstanding balances can be paid on-line. Acceptable forms of payment include E-checks, Master Card, and Visa. If you are using an e-check and you have debit blocks on your account, please contact our office for the information needed by your bank to avoid the transaction being rejected by your bank. Please be aware that a credit/debit card payment incurs a 2.75% processing fee.

## **Will I receive confirmation if I file and pay my taxes online?**

Yes, you will receive an email notification that the return and payment were processed.

## **Why do I have to pay a fee when paying with a credit card?**

The payment processor charges a "service fee" for processing the transaction and covering the operating costs associated with servicing the transactions.

## **What is use tax?**

The use tax is a complement to the sales tax. Use tax is remitted to the City by the person storing, using, distributing, or consuming the tangible personal property or taxable service within the City of Fort Collins. Use tax must be remitted when a municipal sales tax of at least the current Fort Collins rate has not been paid. The use tax is intended to equalize competition between vendors located in the City who collect Fort Collins sales tax and those located outside the City who do not charge Fort Collins sales tax. It is an incentive to make local purchases.

## **When is use tax remitted to the City?**

Initial use tax that is due when you begin a business should be remitted on your initial Use tax return which is mailed out with your Sales and Use Tax license. If you purchase an existing business, use tax is due on the furniture, fixtures, and equipment. If additional supplies, equipment, etc. is purchased for your business and is subject to use tax, it should be reported each filing period on your City of Fort Collins Sales and Use tax return.

## **What are examples of items subject to use tax? Use Tax Applicable To (not all inclusive):**

Office Supplies  
Magazine subscriptions  
Furniture and fixtures  
Books  
Tools and Equipment  
Brochures and handouts  
Leased and rented items  
Cash registers  
Cleaning and janitorial supplies  
Paper products  
Non-customized software programs  
Advertising items  
Computers and calculators  
Signs

### **Does the City impose lodging tax?**

Yes- A City lodging tax of 3.0% is charged (in addition to the 3.85% sales tax) for rooms for rooms or accommodations in the City if the occupancy is for a period of less than 30 consecutive days.

Lodging tax is imposed on the leasing, rental or furnishing of any room or other accommodation in any hotel, apartment-hotel, motel, guesthouse, trailer court, guest ranch, mobile home, automobile camp or any such similar place to any person who, for a duration of less than thirty (30) days.

### **How do I remit lodging tax?**

Those businesses providing lodging services must obtain a separate [Lodging Tax License](#). Lodging tax is remitted on a separate lodging tax return each month.

### **What is the lodging tax rate?**

The city of Fort Collins [lodging tax](#) rate is 3% and is charged in addition to sales tax.

### **Does the City of Fort Collins tax food for home consumption?**

Yes. Only the base rate of 2.25% applies to food for home consumption. Contact State of Colorado and Larimer County to determine the taxability of food for home consumption by those jurisdictions.

### **What is the definition of food for home consumption?**

Food for home consumption includes all food except:

- prepared food or food for immediate consumption
- carbonated water marked in containers
- chewing gum
- seeds and plants to grow food
- prepared salads and salad bars
- cold sandwiches
- deli trays
- food or drink vended by or through machines or non-coin operated coin-collecting food and snack devices on behalf of the vendor.

### **How is sales tax collected and remitted for a special event in Fort Collins?**



A [temporary sales tax license](#) is issued for a one-time event in the City of Fort Collins. The license is specific to a particular event and sales tax should be paid to the City two weeks after the event. A separate temporary sales tax license is required for each event. A vendor may choose to obtain a permanent City Sales & Use Tax License if they are participating in multiple events.

The Colorado Department of Revenue collects the State & County tax on special events and should be contacted regarding special event licensing.

### **If I sell my business or discontinue my operations, what should I do?**

Within 10 days after selling or discontinuing your business, you must complete a return stating the date you sold or discontinued the business and pay all sales and use taxes due. If a business is sold, the new owners must obtain a new sales and use tax license. Your license cannot be transferred. If you are requesting to close your business please contact [salestax@fcgov.com](mailto:salestax@fcgov.com) to confirm the business is closed properly.

### **Is there a license required for having a garage sale? How many are allowed per year?**

You do not need a license to hold a garage sale. You do not need to collect sales tax on garage sale items. The number of garage sales per year cannot exceed five weekend periods in one calendar year. Weekend period means Friday through the immediate following Monday.

### **I overpaid my taxes. How do I get a refund?**

A [refund claim form](#) would need to be filled out along with documentation as to the reason for the refund. Refunds will only be paid to the person who remitted the tax. The statute of limitations for refunds varies depending upon the circumstances of the sale.

### **I would like to correct a previous return that has already been filed. How do I do that?**

Please email [salestax@fcgov.com](mailto:salestax@fcgov.com) letting us know you need to file an amended return. In the email please include:

1. Six-digit account number and owner name.
2. Period you need to amend (i.e. June 2021 form due July 20)
3. If you overpaid or underpaid your original form
4. Brief explanation as to why the form needs to be amended

### **Does the City provide sales and use tax classes?**

Yes, a tax class is offered by the Sales Tax Division. A list of class times is available at [www.fcgov.com/salestax](http://www.fcgov.com/salestax) . Please call the Sales Tax office to sign up for a class at (970) 221-6780.

### **Where can I pay taxes collected?**

The preferred way to remit Fort Collins tax is using the [Fort Collins MUNIREvs portal](#). Other options to pay include:

Mailing a check along with your return to:

PO Box 440

Fort Collins CO 80522

### **You MUST include a return along with your payment**

If you need to make a payment in cash, please go to the City of Fort Collins Utilities Customer Service office at 222 Laporte Avenue.

## **What types of assistance can MUNIREvs provide to me?**

MUNIREvs can assist you with all your system and account questions. Whether you have a question about your account or technical questions about how to do something in MUNIREvs, please reach out to our support team. We can always reach out to the City on your behalf if we need their assistance with one of your questions. You can reach MUNIREvs at [support@munirevs.com](mailto:support@munirevs.com) and by phone at (888) 751-1911.

## **Where are my tax forms? My Action Center is empty?**

Your tax forms will be available on the 1st day of the month following the last day of the tax period. For example, for monthly filers, the January 2016 tax forms will be available in your Action Center on February 1, 2016. If you do not see the forms you expected, simply contact MUNIREvs support for assistance.

## **Can I manage multiple businesses with one login?**

Yes - to do so, click Add an additional business to your account. Select whether the business is an existing business or whether you are applying for a new business. You will need your 6-digit Business License Number and MUNIREvs Activation Code to connect to an existing business record.

## **Can a business have more than one user?**

Yes, each business can have an unlimited number of users. Each user is required to provide the 6-digit Business License Number and MUNIREvs Activation code to be authorized to connect to an existing business record.

## **I did not receive or misplaced the letter with my activation code. What do I do?**

Contact MUNIREvs support at [support@munirevs.com](mailto:support@munirevs.com) or (888) 751-1911 for assistance. You will need to confirm account details to be verified for the account. To protect the security on business accounts, you will need written (e-mail) permission from a registered owner or officer of the business for us to provide you with a new activation code.

## **Can I file a Zero File tax return through MUNIREvs?**

To file a zero-file tax form, select your tax form from your Action Center. Then, complete the required information on the remittance, including Gross Sales and any deductions. You will be prompted to confirm your desire to complete the return as a Zero File return.

## **What payment types are accepted by the City through MUNIREvs?**

The City accepts ACH Debit, or e-check as well as the following major credit cards: Mastercard and Visa.

## **Can I schedule a payment in MUNIREvs?**

For your security, MUNIREvs does not store any payment information in the system. You will need to enter your desired payment information each time you check out.

## **How do I change the User on a Business?**

All users need to register, just as you did, by going to the home page for that jurisdiction (i.e., <https://fortcollins.munirevs.com>). They will click on the "Go" button under "New Users". They will also need the 6-digit account number and Activation Code for the business.

## **I forgot my password. What do I do?**

From the Log In page, click the "Forgot your password" link and follow the instructions that will be e-mailed to the User's registered e-mail address.

## **Do I have to login to MUNIREvs to see my alerts and reminders?**

No. All alerts are e-mailed to your authenticated e-mail address. When you login to the system, you will also see any open alerts that need to be addressed in your Action Center.

### **Can I apply for a new business license with the City through MUNIREvs?**

Yes. To apply for a new business license, simply click "Add an additional business to your account" under Manage your Business. Select New Business and proceed through the prompts to register your new business with the City. For certain business types, additional miscellaneous license forms may be required, which the City staff will assign to your business after you have completed your initial application. You will receive alerts for these additional items as they become available in the system.

### **Can I renew or manage an existing license with the City through MUNIREvs?**

Yes. License renewals will be initiated based upon the expiration date of each license. You will be notified of available actions when a renewal license requirement is upcoming.

For Assistance, Contact  
MUNIREvs Support

[support@munirevs.com](mailto:support@munirevs.com)

(888) 751-1911

**When contacting support, be sure to include the jurisdiction (Fort Collins) and your account number in all emails or voicemails. This will help us assist you as promptly as possible. Thank you!**





**SALES TAX DEPARTMENT**  
**P.O. BOX 440 - FORT COLLINS, CO 80522-0439**  
**970-221-6780 FAX: 970-221-6782**  
**EMAIL: [salestax@fcgov.com](mailto:salestax@fcgov.com)**  
**[www.fcgov.com/salestax](http://www.fcgov.com/salestax)**

**COMPUTATION OF TAX**

| PERIOD COVERED   |            | DUE DATE   | ACCOUNT NUMBER |
|--|------------|--|----------------|
| <b>1 GROSS SALES AND SERVICE</b> (TOTAL RECEIPTS FROM CITY ACTIVITY MUST BE REPORTED & ACCOUNTED FOR IN EVERY RETURN INCL. ALL SALES, RENTALS, LEASES, & ALL SERVICES, BOTH TAXABLE & NON-TAXABLE) |            |  |                |
| <b>2A ADD: BAD DEBTS COLLECTED</b>   |            |  |                |
| <b>2B TOTAL LINES 1 &amp; 2A</b>   |            |  |                |
| <b>D E D U C T I O N S</b>   | <b>3 A</b> | NON-TAXABLE (INCLUDED IN SERVICE ITEM 1 ABOVE)                   |                |
|  | <b>B</b>   | SALES TO OTHER LICENSED RETAILERS FOR PURPOSES OF TAXABLE RESALE |                |
|  | <b>C</b>   | SALES SHIPPED OUT (INCLUDED IN OF CITY &/OR STATE ITEM 1 ABOVE)  |                |
|  | <b>D</b>   | BAD DEBTS CHARGED OFF (ON WHICH CITY SALES TAX HAS BEEN PAID)    |                |
|  | <b>E</b>   | TRADE-INS FOR TAXABLE RESALE                                     |                |
|  | <b>F</b>   | SALES OF GASOLINE AND CIGARETTES                                 |                |
|  | <b>G</b>   | SALES TO GOVERNMENTAL/ RELIGIOUS & CHARITABLE ORGS               |                |
|  | <b>H</b>   | RETURNED GOODS   |                |
|  | <b>I</b>   | PRESCRIPTION DRUGS/ PROSTHETIC DEVICES                           |                |
|  | <b>J</b>   | FOOD STAMPS  |                |
|  | <b>K</b>   | LODGING OVER 30 DAYS   |                |
|  | <b>L</b>   | GROCERY FOOD SALES   |                |
| <b>M</b>   | OTHER      |  |                |
| <b>3 TOTAL DEDUCTIONS</b> (TOTAL OF LINES 3A THRU 3M)  |            |  |                |
| <b>4 TOTAL CITY NET TAXABLE SALES &amp; SERVICES</b> (LINE 2B MINUS TOTAL LINE 3)  |            |  |                |

|   |                        |         |             |  |
|---|------------------------|---------|-------------|--|
| <b>5A</b> AMOUNT OF CITY SALES TAX : 3.85% OF LINE 4                            |                        |         |             |  |
| <b>5B</b> GROCERY FOOD SUBJECT TO TAX (LINE 3L) \$ _____ X 2.25%                |                        |         |             |  |
| <b>6</b> EXCESS TAX COLLECTED   |                        |         |             |  |
| <b>7</b> ADJUSTED CITY TAX (ADD Lines 5A, 5B, and 6)                            |                        |         |             |  |
| <b>8</b> CURRENTLY NOT USED   |                        |         |             |  |
| <b>9</b> TOTAL SALES TAX (LINE 7)   |                        |         |             |  |
| <b>10</b> NET TAXABLE SUBJECT TO USE TAX (FROM SCHEDULE B)                      |                        |         |             |  |
| <b>11</b> USE TAX: 3.85% OF LINE 10   |                        |         |             |  |
| <b>12</b> LATE FILING: IF RETURN IS FILED AFTER DUE DATE THEN ADD:              | PENALTY: 10%           |         | ENTER TOTAL |  |
|   | INTEREST PER MONTH: 1% |         |             |  |
|   | ASSESSMENT FEE         | \$25.00 |             |  |
| <b>13</b> TOTAL TAX, PENALTY AND INTEREST DUE (ADD LINES 9, 11, 12)             |                        |         |             |  |
| <b>14</b> ADJUSTMENTS FOR PRIOR PERIODS - ATTACH COPY OF NOTICE                 |                        |         |             |  |
| <b>15 TOTAL DUE AND PAYABLE:</b><br>MAKE CHECK PAYABLE TO: CITY OF FORT COLLINS |                        |         |             |  |

**SCHEDULE A**

|  |
|--|
|  |
|--|

**SCHEDULE B - CITY USE TAX**

The use tax ordinance imposes a tax upon the privilege of using, storing, distributing or otherwise consuming in the city tangible personal property or taxable services purchased, rented or leased.

| DATE OF PURCHASE   | NAME OF VENDOR | TYPE OF COMMODITY | PURCHASE PRICE |
|--|----------------|-------------------|----------------|
|  |                |                   |                |
|  |                |                   |                |
|  |                |                   |                |
|  |                |                   |                |
|  |                |                   |                |
|  |                |                   |                |
| <b>(B) TOTAL PURCHASE PRICE OF PROPERTY SUBJECT TO CITY USE TAX - ENTER TOTAL LINE (B) ON LINE 10 ON TOP OF RETURN</b> |                |                   |                |

SHOW BELOW ANY CHANGE OF BUSINESS NAME, OWNERSHIP, OR ADDRESS

|   |  |
|---|--|
| _____                                     |  |
| _____                                     |  |
| _____                                     |  |
| <input type="checkbox"/> BUSINESS ADDRESS | <input type="checkbox"/> MAILING ADDRESS |

DATE BUSINESS CLOSED: \_\_\_\_\_

**ON-LINE FILING IS NOW AVAILABLE AT**  
**<https://salestax.fcgov.com>**

Additional information can be found at  
<http://www.fcgov.com/salestax>

I HEREBY CERTIFY UNDER PENALTY OF PERJURY, THAT THE STATEMENTS MADE HEREIN ARE TO THE BEST OF MY KNOWLEDGE, TRUE AND CORRECT.

COMPLETED BY  
(PRINT NAME): \_\_\_\_\_

TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

COMPANY \_\_\_\_\_

PHONE: \_\_\_\_\_

E-MAIL: \_\_\_\_\_

DATE: \_\_\_\_\_



**Financial Services**  
 Sales Tax Division  
 215 North Mason Street, 2<sup>nd</sup> Floor  
 P.O. Box 580  
 Fort Collins, CO 80522  
**970.221.6780**  
 970.221.6782 - fax  
[fcgov.com/salestax](http://fcgov.com/salestax)

## SALES TAX RETURN INSTRUCTIONS

|  |  |   |  |
|--|--|---|--|
| Line 1   | Enter total receipts from all sales, services, rentals, and leases (both taxable and non-taxable)  | Line 5A   | Calculate the amount of City of Fort Collins sales tax due by multiplying Line 4 by 3.85%.   |
| Line 2A  | Enter bad debts collected during this period which were previously deducted on line 3D in prior periods.   | Line 5B   | Enter receipts from the sales of grocery food items and multiply this figure by 2.25%.   |
| Line 2B  | Enter the total of lines 1 and 2A  | Line 6  | Enter the amount, if any, of city of Fort Collins tax collected from customers in excess of the amounts on line 5A and 5B.   |
| Line 3A  | Enter receipts from non-taxable service charges, fees, or labor.   | Line 7  | Enter the totals of Line 5A, 5B, and 6.  |
| Line 3B  | Enter sales to other <u>licensed</u> dealers for resale.   | Line 8  | Retailer Fee eliminated.   |
| Line 3C  | Enter sales of goods shipped or delivered out of the City of Fort Collins.   | Line 9  | Amount in Line 7.  |
| Line 3D  | Enter unsecured bad debts from open accounts written off during the reporting period. Enter only those bad debts upon which Fort Collins tax was previously remitted. Bad debts are not deductible if returns are filed on a cash basis, or, if the seller retains title to the merchandise as collateral. | Line 10   | Enter the total from Schedule B.   |
| Line 3E  | Enter the amount allowed to customers for trade-ins during the reporting period. This deduction is only allowed if the exchanged property will be resold at retail by the taxpayer.  | Line 11   | Calculate the amount of City of Fort Collins use tax due by multiplying Line 10 by 3.85%.  |
| Line 3F  | Enter receipts from sales of gasoline and cigarettes. Cigars and other tobacco products are subject to tax.  | Line 12   | If the return is being filed later than the due date, calculate the following late filing fees.<br>Penalty: Add Lines 9 and 11 and multiply by 10%.<br>Interest: Add Lines 9 and 11 and multiply by 1% for each month late.<br>Assessment Fee: If you have received a delinquency notice include this \$25 fee.<br>Add the Penalty, Interest, and Assessment Fee (if applicable) and list the total. |
| Line 3G  | Enter receipts from sales to governmental, religious, and charitable organizations which are exempt from Fort Collins tax and have a valid exemption number.   | Line 13   | Enter the total of Lines 9, 11, and 12.  |
| Line 3H  | Enter the sales amount of any goods returned during the reporting period on which Fort Collins tax was previously remitted and has not already been deducted from Line 1.  | Line 14   | If you have received a deficiency notice or a credit notice, enter this amount and attach a copy of the notice.  |
| Line 3I  | Enter receipts from sales of prescription drugs and prosthetic devices.  | Line 15   | Enter the total of Line 13 and Line 14 (add the deficiency amount or subtract a credit amount).  |
| Line 3J  | Enter receipts from sales purchased with food stamps.  |   |  |
| Line 3K  | Enter receipts from sales of lodging over 30 days.   |   |  |
| Line 3L  | Enter receipts from the sales of grocery food items.   |   |  |
| Line 3M  | Enter receipts for other exempt sales.   |   |  |
| Line 3   | Enter the total of Lines 3A – 3M.  |   |  |
| Line 4   | Enter the difference between Line 2B and 3.  |   |  |
|  |  |   |  |
| Schedule B – City Use Tax  |  | Schedule C – Consolidated Return  |  |
| Enter the purchase price of any tangible personal property or taxable services purchased or leased, brought into the City of Fort Collins tax-free (no Colorado municipal tax paid at time of purchase). |  | If your organization has more than one location, enter the gross sales and net taxable sales by location. |  |



## Colorado Sales/Use Tax Rates

For most recent version see [Tax.Colorado.gov](https://tax.colorado.gov)

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. All state collected city/county sales taxes or rate changes may become effective only on January 1 or July 1. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction. Colorado sales tax lookup tool is available <https://colorado.ttr.services/>

### Retail Marijuana Sales Tax (RMS)

The RMS tax rate is 15% with no exemptions. Use tax is not applicable. The Colorado Sales Tax Service Fee (also known as the Vendor's Fee) is 0%. Tax is remitted electronically only. Retail marijuana and retail marijuana products are taxable.

### State Sales Tax

The state sales/use tax rate is 2.9% with exemptions A, B, C, D, E, G, H, K, L, M, O, P, Q and R. The sale of retail marijuana and retail marijuana products are exempt from the 2.9% state tax. Additional sales/use tax exemptions can be found at [Tax.Colorado.gov](https://tax.colorado.gov). The Colorado sales tax Service Fee rate (also known as Vendor's Fee) is 0.0400 (4.0%) with a Cap of \$1,000.00. The sales tax is remitted on the DR 0100, "Retail Sales Tax Return". **Net taxable sales greater than \$1,000,000.00 Service Fee reduced to zero.**

### Exemptions

| County, Municipality, and Special District Sales/Use Tax Exemptions Options: If an exemption is not listed, state-collected local jurisdictions do not have that exemption option.   |  |
|--|--|
| <b>A</b> Food for domestic home consumption §§ 39-26-707(1)(e) & 39-26-102(4.5), C.R.S.  | <b>L</b> Beetle wood products as defined in § 39-26-723, C.R.S. effective July 1, 2021.  |
| <b>B</b> Machinery and machine tools, other than those described in exemption (P) below § 39-26-709(1), C.R.S.   | <b>K</b> Renewable energy components § 39-26-724, C.R.S.   |
| <b>C</b> Gas, electricity, and other specified fuels for residential use § 39-26-715(1)(a)(II), C.R.S.   | <b>M</b> Sales for the benefit of Colorado schools, school activities, and school organizations §§ 39-26-725 & 39-26-718(1)(c), C.R.S.   |
| <b>D</b> Low-volume sales by charitable organizations § 39-26-718(1)(b), C.R.S.  | <b>O</b> Property used in space flight § 39-26-728, C.R.S.   |
| <b>E</b> Farm equipment, not including animal identification equipment unless expressly exempted by the city or county, §§ 39-26-716(1)(d), (2)(b), and (2)(c), C.R.S. See HB19-1162 | <b>P</b> Machinery or machine tools used in the processing of recovered materials by a business listed in the inventory prepared by the Department of Public Health & Environment § 39-26-709(1), C.R.S. |
| <b>G</b> Food, not including candy and soft drinks, sold through vending machines § 39-26-714(2), C.R.S.   | <b>Q</b> Sales on retail marijuana and retail marijuana products §§ 39-28.8-202 & 39-26-729, C.R.S.  |
| <b>H</b> Certain medium and heavy-duty vehicles, engines, motors, and conversion parts § 39-26-719(1), C.R.S.  | <b>R</b> Manufactured homes constructed on a permanent chassis in compliance with Manufactured Home Construction and Safety Standards (HUD Code) § 39-26-721(3), C.R.S.                                  |

### Regional Transportation District (RTD)

RTD sales tax is remitted in the RTD/CD column on the DR 0100, "Retail Sales Tax Return." RTD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

| Boundaries   | Sales Tax Rate | Service Fee Allowed | Exemptions                            | Use Tax Rate |
|--|----------------|---------------------|---------------------------------------|--------------|
| Counties of Denver, Boulder, and Jefferson. Generally, Broomfield County (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Adams County (west of Box Elder Creek), Arapahoe County (south of I-70, generally west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd., including Arapahoe Park and Aurora Reservoir), and Douglas County (northern portion consisting of the City of Lone Tree, the Town of Parker, the Acres Green area and most of Highlands Ranch), the area within the boundaries of the Town of Castle Rock does not have RTD sales/use tax, parts of Weld County that have been annexed by the city of Longmont and the town of Erie since 1994, annexed areas of Brighton and Lochbuie in Weld County. For specific address information, contact RTD at <a href="http://www.RTD-Denver.com">www.RTD-Denver.com</a> or 303-299-6000. | 1%             | 3.33%               | A, B, C, D, E, G, H, K, L, M, O, P, R | 1%           |



### Scientific and Cultural Facilities District (CD)

CD sales tax is remitted in the RTD/CD column on the DR 0100, "Retail Sales Tax Return." CD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

| Boundaries   | Sales Tax Rate | Service Fee Allowed | Exemptions                            | Use Tax Rate |
|--|----------------|---------------------|---------------------------------------|--------------|
| All areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver and Broomfield. It also includes all of Douglas County except within the boundaries of the town of Castle Rock and Larkspur. | 0.1%           | 3.33%               | A, B, C, D, E, G, H, K, L, M, O, P, R | 0.1%         |

### Local Improvement District Tax (LID)

LID sales tax is remitted in the city/LID column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable.  
I - Exempts telephone & telegraph service J - Exempts gas & electricity for residential & commercial use

| LID  | Boundaries  | Sales Tax Rate | Service Fee Allowed | Exemptions |
|--|---|----------------|---------------------|------------|
| Boulder County   | Old Town Niwot and Cottonwood Square  | 1.00%          | 0                   | A-I-J      |
| Douglas County   | Lincoln Station   | 0.50%          | 0                   | I-J        |
| Southeast Jefferson  | Within designated areas of Southeast Jefferson County   | 0.50%          | 3.33%               | I-J        |
| Southeast Jefferson County within Lakewood and Littleton City limits | Within designated areas of Southeast Jefferson County with Lakewood City Limits City of Littleton | 0.43%          | 3.33%               | I-J        |
| Mesa County Gateway  | Within designated areas of unincorporated Mesa County   | 1.00%          | 0                   | I-J        |
| Mesa County Whitewater   | Within designated areas of unincorporated Mesa County   | 1.00%          | 0                   | I-J        |

### Mass Transportation System Tax (MTS)

MTS sales tax is remitted in the county/MTS column on the DR 0100, "Retail Sales Tax Return."

| MTS           | Boundaries           | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax Applies                    |
|---------------|----------------------|----------------|---------------------|------------|--------------|------------------------------------|
| Eagle County  | Eagle County limits  | 0.5%           | 0                   | A, B, C, K | None         |                                    |
| Pitkin County | Pitkin County limits | 0.5%           | 0                   |            | 0.5%         | Motor Vehicles, Building Materials |
| Summit County | Summit County limits | 0.75%          | 0                   |            | None         |                                    |

### Regional Transportation Authority (RTA)

RTA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." RTA use tax is remitted on the DR 0173, "Retailer's Use tax Return."

| RTA             | Boundaries   | Sales Tax Rate | Service Fee Allowed | Exemptions                            | Use Tax Rate |
|-----------------|--|----------------|---------------------|---------------------------------------|--------------|
| Gunnison Valley | Gunnison County except the towns of Marble, Ohio City, Pitkin and Somerset.  | 1%             | 0                   | A, B, C, D, E, G, H, K, L, M, O, P, R | None         |
| Pikes Peak      | El Paso County limits except the municipalities of Fountain, Monument, Palmer Lake and the Commercial Aeronautical Zone in the City of Colorado Springs. Any areas annexed into these municipalities after 2004 are included in the PPRTA. | 1%             | 0                   | A, B, C, D, E, G, H, K, L, M, O, P, R | 1%           |
| Roaring Fork    | Basalt and New Castle city limits  | 0.80%          | 0                   | A, B, C, D, E, G, H, K, L, M, O, P, R | 0.80%        |
|                 | Carbondale and Glenwood Springs limits   | 1%             | 0                   | A, B, C, D, E, G, H, K, L, M, O, P, R | 1%           |

**Regional Transportation Authority (RTA) (Continued)**

| RTA  | Boundaries   | Sales Tax Rate | Service Fee Allowed | Exemptions                               | Use Tax Rate |
|--|--|----------------|---------------------|--|--------------|
| Roaring Fork (cont.)                             | Aspen and Snowmass Village city limits, unincorporated Pitkin County   | 0.40%          | 0                   | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0.40%        |
|  | Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale  | 0.60%          | 0                   | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0.60%        |
| San Miguel Authority for Regional Transportation | Mountain Village, Telluride, and Rico (Dolores County) city limits, portion of unincorporated San Miguel County except for towns of Ophir and Sawpit | 0.25%          | 0                   | A, B, C, D, E, G, H, K, L, M, O, P, R    | None         |
| South Platte Valley                              | Sterling city limits   | 0.10%          | 0                   | A, B, C, D, E, G, H, K, L, M, O, P, Q, R | 0.10%        |

**Multi-Jurisdictional Housing Authority (MHA)**

MHA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." MHA use tax is collected at the time of titling/registration at the county motor vehicle office.

| MHA                                      | Boundaries           | Sales Tax Rate | Service Fee Allowed | Exemptions                            | Use Tax Rate              |
|--|----------------------|----------------|---------------------|---------------------------------------|---------------------------|
| <b>Summit Combined Housing Authority</b> | Summit County Limits | 0.725%         | 0                   | A, B, C, D, E, G, H, K, L, M, O, P, R | 0.125%<br>(Vehicles Only) |

**Public Safety Improvements (PSI)**

PSI sales tax is remitted in the Special District column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable.

| PSI             | Boundaries             | Sales Tax Rate | Service Fee Allowed | Exemptions                   |
|-----------------|------------------------|----------------|---------------------|------------------------------|
| Delta County    | Delta County Limits    | 0.80%          | 3.33%               | E                            |
| Mesa County     | Mesa County Limits     | 0.37%          | 3.33%               | A, B, C, D, E, G, H, K, L, M |
| Montrose County | Montrose County Limits | 0.75%          | 3.33%               | None                         |

**Metropolitan District Tax (MDT)**

MDT sales tax is remitted in the Special District columns on the DR 0100, "Retail Sales Tax Return".

| MDT                    | Boundaries   | Sales Tax Rate | Service Fee | Exemptions                               | Use Tax Rate |
|------------------------|--|----------------|-------------|--|--------------|
| Arrowhead              | In a portion of Eagle County near Edwards                              | 5.0%           | 3.33%       | A, B, C, D, E, G, H, L, M, O, P, R       | 0            |
| Aspen Park             | In a portion of Conifer in Jefferson County                            | 0.50%          | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, Q, R | 0            |
| Bachelor Gulch         | In a portion of Eagle County near Avon                                 | 5.0%           | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0            |
| Buffalo Mountain       | In a portion of Summit County near Silverthorne                        | 4.0%           | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0            |
| Conifer                | In a portion of Jefferson County near Conifer                          | 0.75%          | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0            |
| Eagle Vail             | In a portion of Eagle County near Eagle-Vail                           | 1%             | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0            |
| Edwards                | In a portion of Eagle County near Edwards                              | 1.0%           | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0            |
| Mt Vernon Country Club | In a portion of Jefferson County near Golden                           | 2.0%           | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0            |
| Pueblo West            | In the portion known as Pueblo West                                    | 1.0%           | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0            |
| Red Sky Ranch          | In a portion of Eagle County near Wolcott                              | 5.50%          | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, Q, R | 0            |
| Southwest Plaza        | In a portion of Jefferson County near Littleton (Southwest Plaza Mall) | 1.50%          | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, Q, R | 0            |
| Two Rivers             | In a portion of Eagle County near Gypsum                               | 4.0%           | 3.33%       | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0            |

### Health Services District (HSD)

HSD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." HSD use tax is collected at the time of titling/registration at the county motor vehicle office.

| HSD               | Boundaries                                   | Sales Tax Rate | Service Fee Allowed | Exemptions                               | Use Tax Rate |
|-------------------|--|----------------|---------------------|--|--------------|
| La Junta          | La Junta City Limits                         | 1%             | 3.33%               | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0            |
| Montezuma County  | Montezuma County Limits                      | 0.40%          | 3.33%               | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0.40%        |
| South Park        | A portion of Park County                     | 1%             | 3.33%               | A, B, C, D, E, G, H, K, L, M, O, P, Q, R | 0            |
| Ute Pass Regional | A portion of Douglas, Park and Teller County | 0.50%          | 3.33%               | A, B, C, D, E, G, H, K, L, M, O, P, R    | 0            |

### Local Marketing District Tax (LMD)

LMD tax is remitted on the DR 1490, "Local Marketing District Tax Return." Local Marketing District Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

| LMD               | Boundaries   | LMD Tax Rate | Service Fee |
|-------------------|--|--------------|-------------|
| Alamosa County    | Alamosa County limits  | 4%           | 0           |
| Estes Park        | Estes Park and its surrounding area including Drake and Glen Haven   | 2%           | 0           |
| Gunnison County   | Gunnison County limits   | 4%           | 0           |
| Moffat County     | Moffat County Limits   | 4%           | 0           |
| Steamboat Springs | Steamboat Springs City located in the mountain community north of Walton Creek Rd and along Hwy 40 corridor inside the city limits. Contact City for location determination at (970) 871-8233. | 2%           | 0           |
| Vail              | Vail town limits   | 1.40%        | 0           |

### County Lodging District Tax (CLD)

CLD tax is remitted quarterly on the DR 1485, "County Lodging Tax Return." County Lodging Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

| CLD                | Boundaries                                       | CLD Tax Rate | Service Fee |
|--------------------|--|--------------|-------------|
| Alamosa County     | Alamosa County limits                            | 2%           | 0           |
| Archuleta County   | Archuleta County limits (Pagosa Springs omitted) | 2%           | 0           |
| Bent County        | Bent County limits                               | 2%           | 0           |
| Chaffee County     | Chaffee County limits                            | 1.90%        | 0           |
| Clear Creek County | Clear Creek County limits                        | 2%           | 0           |
| Conejos County     | Conejos County limits                            | 2%           | 0           |
| Costilla County    | Costilla County limits                           | 2%           | 0           |
| Custer County      | Custer County limits                             | 2%           | 0           |
| Delta County       | Delta County limits                              | 2%           | 0           |
| Fremont County     | Fremont County limits                            | 2%           | 0           |
| Grand County       | Grand County limits (Winter Park omitted)        | 1.80%        | 0           |
| Hinsdale County    | Hinsdale County limits                           | 2%           | 0           |
| Huerfano County    | Huerfano County limits                           | 2%           | 0           |
| Jackson County     | Jackson County limits                            | 2%           | 0           |
| La Plata County    | La Plata County limits (Durango omitted)         | 2%           | 0           |
| <b>Lake County</b> | Lake County limits ( <b>Leadville</b> omitted)   | 1.90%        | 0           |
| Lincoln County     | Lincoln County limits                            | 2%           | 0           |
| Logan County       | Logan County limits (Sterling omitted)           | 2%           | 0           |
| Mineral County     | Mineral County limits                            | 2%           | 0           |
| Moffat County      | Moffat County limits                             | 2%           | 0           |
| Montezuma County   | Montezuma County Limits (Cortez omitted)         | 2%           | 0           |
| Morgan County      | Morgan County Limits                             | 2%           | 0           |
| Prowers County     | Prowers County Limits                            | 2%           | 0           |

**County Lodging District Tax (CLD) (continued)**

|                          |  |       |   |
|--------------------------|--|-------|---|
| Rio Blanco County        | Rio Blanco County Limits                                       | 2%    | 0 |
| Rio Grande County        | Rio Grande County Limits                                       | 2%    | 0 |
| Saguache County          | Saguache County Limits   | 1.90% | 0 |
| San Juan County          | San Juan County Limits   | 2%    | 0 |
| <b>San Miguel County</b> | San Miguel County Limits (Mountain Village, Telluride omitted) | 2%    | 0 |
| Sedgwick County          | Sedgwick County Limits   | 2%    | 0 |

**State-Collected City Sales Taxes**

| City             | County in which City is Located | City Sales Tax Rate | Service Fee Allowed | Exemptions                      | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|------------------|---------------------------------|---------------------|---------------------|---------------------------------|--------------|--|
| Aguilar          | Las Animas                      | 3%                  | 1.50%               |                                 | 3%           | Motor Vehicles, Building Materials           |
| Akron            | Washington                      | 2.50%               | 3.33%               | B, C, K                         | 2.50%        | Motor Vehicles, Building Materials           |
| Alamosa          | Alamosa                         | 2.50%               | 2% <sup>7</sup>     | E                               | 2.50%        | Contact City directly                        |
| Alma             | Park                            | 3%                  | 3.33%               |                                 | None         |  |
| Antonito         | Conejos                         | 4%                  | 3.33%               |                                 | None         |  |
| Ault             | Weld                            | 3%                  | 0                   |                                 | 3%           | Motor Vehicles, Building Materials           |
| Basalt           | Eagle, Pitkin                   | 3%                  | 3.33%               |                                 | None         |  |
| Bayfield         | La Plata                        | 3%                  | 3.33%               |                                 | None         |  |
| Bennett          | Adams, Arapahoe                 | 4%                  | 3.33%               |                                 | 2%           | Building Materials                           |
| Berthoud         | Larimer, Weld                   | 4%                  | 3.33%               |                                 | 4%           | Motor Vehicles, Building Materials           |
| Blanca           | Costilla                        | 3%                  | 3.33%               | B, C, K                         | None         |  |
| Blue River       | Summit                          | 2.50%               | 2%                  |                                 | None         |  |
| Brush            | Morgan                          | 4%                  | 3.33%               |                                 | 4%           | Motor Vehicles, Building Materials           |
| Buena Vista      | Chaffee                         | 2.50%               | 3.33%               |                                 | None         |  |
| Burlington       | Kit Carson                      | 2%                  | 3.33%               | A, B, C, E, K                   | 2%           | Motor Vehicles, Building Materials           |
| Calhan           | El Paso                         | 3%                  | 3.33%               | A, B, C, K                      | 3%           | Motor Vehicles, Building Materials           |
| Cañon City       | Fremont                         | 3%                  | 3.33%               | G, D, M, R                      | 3%           | Contact City Directly                        |
| Cedaredge        | Delta                           | 2%                  | 3.33%               | C, D                            | 2%           | Motor Vehicles, Building Materials           |
| Center           | Rio Grande, Saguache            | 4%                  | 3.33%               | C                               | None         |  |
| Cheyenne Wells   | Cheyenne                        | 2%                  | 3.33%               | A, B, C, D, K                   | 2%           | Motor Vehicles, Building Materials           |
| Cokedale         | Las Animas                      | 1%                  | 0                   | A, B, D                         | None         |  |
| Collbran         | Mesa                            | 2%                  | 3.33%               | A, B, C, K                      | None         |  |
| Columbine Valley | Arapahoe                        | 3%                  | 3.33%               | A, B, C, K                      | 3%           | Motor Vehicles, Building Materials           |
| Crawford         | Delta                           | 2%                  | 3.33%               |                                 | None         |  |
| Creede           | Mineral                         | 4%                  | 3.33%               |                                 | None         |  |
| Crestone         | Saguache                        | 3.5%                | 0                   |                                 | None         |  |
| Cripple Creek    | Teller                          | 2.30%               | 0                   | A                               | None         |  |
| De Beque         | Mesa                            | 2%                  | 3.33%               | A, B, C, K                      | 2%           | Building Materials                           |
| Del Norte        | Rio Grande                      | 2%                  | 3.33%               |                                 | None         |  |
| Dillon           | Summit                          | 2.50%               | 0                   |                                 | None         |  |
| Dinosaur         | Moffat                          | 2.10%               | 3.33%               | C, D                            | None         |  |
| Dolores          | Montezuma                       | 3.50%               | 0                   |                                 | None         |  |
| Dove Creek       | Dolores                         | 2%                  | 3.33%               | C                               | 1%           | Motor Vehicles                               |
| Eads             | Kiowa                           | 2%                  | 3.33%               |                                 | 2%           | Motor Vehicles, Building Materials           |
| Eagle            | Eagle                           | 4.50%               | 3.33%               |                                 | 4%           | Building Materials                           |
| Eaton            | Weld                            | 3%                  | 3.33%               |                                 | 3%           | Building Materials                           |
| <b>Eckley</b>    | Yuma                            | 2.10%               | 0                   | A, B, C, D, E, G, H, K, M, P, O | <b>2.10%</b> | <b>Motor Vehicles</b>                        |
| Elizabeth        | Elbert                          | 4%                  | 3.33%               |                                 | 3%           | Motor Vehicles, Building Materials           |
| Empire           | Clear Creek                     | 5%                  | 0                   |                                 | 3%           | Motor Vehicles, Building Materials           |
| Erie             | Boulder, Weld                   | 3.50%               | 3.33%               | C, D, M                         | 3.50%        | Motor Vehicles, Building Materials           |

**State-Collected City Sales Taxes (Continued)**

| City                 | County in which City is Located | City Sales Tax Rate | Service Fee Allowed | Exemptions                      | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|----------------------|---------------------------------|---------------------|---------------------|---------------------------------|--------------|--|
| Estes Park           | Larimer                         | 5%                  | 3.33%               |                                 | 2%           | Motor Vehicles                               |
| Fairplay             | Park                            | 4%                  | 3.33%               | A                               | None         |  |
| Firestone            | Weld                            | 3.60% <sup>4</sup>  | 0                   | A, B, K                         | 2.60%        | Motor Vehicles, Building Materials           |
| Flagler              | Kit Carson                      | 2%                  | 3.33%               | B, C, K                         | None         |  |
| Fleming              | Logan                           | 2%                  | 2.22%               | B, C, D, E, G, H, K, M          | 2%           | Motor Vehicles, Building Materials           |
| Florence             | Fremont                         | 2.50%               | 3.33%               |                                 | 2.50%        | Motor Vehicles, Building Materials           |
| Fort Lupton          | Weld                            | 4%                  | 3.33%               |                                 | 4%           | Motor Vehicles, Building Materials           |
| Fort Morgan          | Morgan                          | 4%                  | 3.33%               |                                 | 4%           | Motor Vehicles, Building Materials           |
| Fountain             | El Paso                         | 3.4%                | 0                   | A, B, C, K                      | 2%           | Motor Vehicles, Building Materials           |
| Fowler               | Otero                           | 3%                  | 3.33%               | B, C, K                         | 2%           | Motor Vehicles                               |
| Foxfield             | Arapahoe                        | 3.75%               | 0                   | A, B, C, K                      | 3%           | Building Materials                           |
| Fraser               | Grand                           | 5%                  | 0                   |                                 | 4%           | Motor Vehicles, Building Materials           |
| Frederick            | Weld                            | 3.50%               | 3.33%               | A, B, C, K                      | 3.50%        | Motor Vehicles, Building Materials           |
| Fruita               | Mesa                            | 3%                  | 3.33%               | A, E                            | 3%           | Motor Vehicles, Building Materials           |
| Garden City          | Weld                            | 3%                  | 3.33%               |                                 | None         |  |
| Georgetown           | Clear Creek                     | 4.50%               | 0                   |                                 | 3.50%        | Motor Vehicles                               |
| Gilcrest             | Weld                            | 4%                  | 4%                  |                                 | 4%           | Motor Vehicles, Building Materials           |
| Granada              | Prowers                         | 2%                  | 3.33%               |                                 | 2%           | Motor Vehicles, Building Materials           |
| Granby               | Grand                           | 4%                  | 3.33%               |                                 | 4%           | Motor Vehicles, Building Materials           |
| Grand Lake           | Grand                           | 5%                  | 3.33%               |                                 | 5%           | Motor Vehicles, Building Materials           |
| Green Mountain Falls | El Paso, Teller                 | 3%                  | 2%                  |                                 | 3%           | Motor Vehicles, Building Materials           |
| Haxtun               | Phillips                        | 3.50%               | 3.33%               |                                 | 3.50%        | Motor Vehicles, Building Materials           |
| Hayden               | Routt                           | 5%                  | 3.33%               |                                 | 2%           | Building Materials                           |
| Holly                | Prowers                         | 3%                  | 3.33%               |                                 | None         |  |
| Holyoke              | Phillips                        | 1.50%               | 3.33%               |                                 | 1.5%         | Motor Vehicles, Building Materials           |
| Hooper               | Alamosa                         | 2%                  | 0                   | C                               | None         |  |
| Hot Sulphur Springs  | Grand                           | 4%                  | 3.33%               | A, B, C, K                      | None         |  |
| Hotchkiss            | Delta                           | 2%                  | 3.33%               |                                 | None         |  |
| Hudson               | Weld                            | 4%                  | 3.33%               | A                               | 4%           | Building Materials                           |
| Hugo                 | Lincoln                         | 2%                  | 3.33%               | B, K                            | 2%           | Motor Vehicles, Building Materials           |
| Idaho Springs        | Clear Creek                     | 4%                  | 0                   |                                 | 3%           | Motor Vehicles, Building Materials           |
| Ignacio              | La Plata                        | 3%                  | 3.33%               |                                 | None         |  |
| Johnstown            | Larimer, Weld                   | 3.50% <sup>4</sup>  | 3.33%               |                                 | 3.5%         | Motor Vehicles, Building Materials           |
| <b>Julesburg</b>     | Sedgwick                        | <b>2.30%</b>        | 3.33%               |                                 | 1%           | Motor Vehicles, Building Materials           |
| Keenesburg           | Weld                            | 3%                  | 3.33%               | A                               | 3%           | Building Materials                           |
| Kersey               | Weld                            | 3.60%               | 3.33%               |                                 | 3.60%        | Building Materials                           |
| Kiowa                | Elbert                          | 1.50%               | 3.33%               |                                 | 1.5%         | Building Materials                           |
| Kit Carson           | Cheyenne                        | 2%                  | 3.33%               |                                 | 2%           | Motor Vehicles, Building Materials           |
| Kremmling            | Grand                           | 4%                  | 3.33%               |                                 | None         |  |
| Lakeside             | Jefferson                       | 2.80% <sup>4</sup>  | 0                   |                                 | None         |  |
| La Jara              | Conejos                         | 3%                  | 3.33%               |                                 | 3%           | Motor Vehicles, Building Materials           |
| La Salle             | Weld                            | 3.50%               | 3.33%               |                                 | 2%           | Motor Vehicles, Building Materials           |
| La Veta              | Huerfano                        | 3.50%               | 3.33%               |                                 | None         |  |
| <b>Larkspur</b>      | Douglas                         | 4%                  | 0                   | A,B,C,D,E,G,H,L,<br>K,M,O,P,Q,R | None         |  |
| <b>Las Animas</b>    | Bent                            | <b>4%</b>           | 3.33%               |                                 | <b>4%</b>    | Motor Vehicles, Building Materials           |
| Limon                | Lincoln                         | 2.75%               | 3.33%               | D, E, M                         | 2.75%        | Motor Vehicles, Building Materials           |
| Lochbuie             | Adams, Weld                     | 4%                  | 0                   |                                 | 2%           | Motor Vehicles, Building Materials           |
| Log Lane Village     | Morgan                          | 3%                  | 0                   |                                 | 3%           | Motor Vehicles, Building Materials           |
| Lyons                | Boulder                         | 3.50%               | 3.33%               |                                 | 3%           | Motor Vehicles, Building Materials           |

**State-Collected City Sales Taxes (Continued)**

| City            | County in which City is Located | City Sales Tax Rate | Service Fee Allowed | Exemptions                         | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|-----------------|---------------------------------|---------------------|---------------------|------------------------------------|--------------|--|
| Manassa         | Conejos                         | 1%                  | 3.33%               |                                    | None         |  |
| Mancos          | Montezuma                       | 4%                  | 0                   |                                    | None         |  |
| Manitou Springs | El Paso                         | 3.90%               | 0                   |                                    | 3.80%        | Motor Vehicles, Building Materials           |
| Manzanola       | Otero                           | 2%                  | 3.33%               | A, B, C, K                         | 2%           | Motor Vehicles                               |
| Marble          | Gunnison                        | 4%                  | 3.33%               |                                    | None         |  |
| <b>Mead</b>     | Weld                            | <b>3%</b>           | 0                   | A, B, C, K                         | <b>3%</b>    | Motor Vehicles, Building Materials           |
| Milliken        | Weld                            | 2.50%               | 3.33%               |                                    | 2.50%        | Motor Vehicles, Building Materials           |
| Minturn         | Eagle                           | 4%                  | 0                   |                                    | 4%           | Building Materials                           |
| Moffat          | Saguache                        | 2%                  | 3.33%               | C, D, E, G, H                      | None         |  |
| Monte Vista     | Rio Grande                      | 3%                  | 3.33%               |                                    | None         |  |
| Montezuma       | Summit                          | 2%                  | 3                   |                                    | None         |  |
| <b>Monument</b> | El Paso                         | <b>3.50%</b>        | 3.33%               | A, B, C, K                         | 2%           | Motor Vehicles, Building Materials           |
| Morrison        | Jefferson                       | 3.75%               | 3.33%               |                                    | 3.75%        | Motor Vehicles, Building Materials           |
| Mountain View   | Jefferson                       | 4%                  | 0                   |                                    | 3%           | Motor Vehicles, Building Materials           |
| Naturita        | Montrose                        | 4%                  | 3.33%               |                                    | 3%           | Motor Vehicles, Building Materials           |
| Nederland       | Boulder                         | 4%                  | 0                   |                                    | 3%           | Motor Vehicles, Building Materials           |
| New Castle      | Garfield                        | 3.50%               | 3.33%               |                                    | 2%           | Building Materials                           |
| Norwood         | San Miguel                      | 3%                  | 3.33%               | C                                  | None         |  |
| Nucla           | Montrose                        | 4%                  | 3.33%               |                                    | 2%           | Motor Vehicles                               |
| Nunn            | Weld                            | 2%                  | 0                   |                                    | 2%           | Motor Vehicles, Building Materials           |
| Oak Creek       | Routt                           | 3%                  | 3.33%               |                                    | None         |  |
| Olathe          | Montrose                        | 4%                  | 3.33%               |                                    | 1%           | Motor Vehicles, Building Materials           |
| Ophir           | San Miguel                      | 2%                  | 0                   | A, B, C, D, E, G, H, K, M, O, P, R | None         |  |
| Ordway          | Crowley                         | 2%                  | 3.33%               |                                    | 2%           | Motor Vehicles, Building Materials           |
| Otis            | Washington                      | 2%                  | 3.33%               |                                    | 2%           | Motor Vehicles, Building Materials           |
| Ouray           | Ouray                           | 4%                  | 3.33%               |                                    | None         |  |
| Ovid            | Sedgwick                        | 1%                  | 3.33%               |                                    | 1%           | Motor Vehicles, Building Materials           |
| Palisade        | Mesa                            | 2%                  | 3.33%               | A, B, C, K                         | None         |  |
| Palmer Lake     | El Paso                         | 3%                  | 3.33%               | A                                  | 3%           | Motor Vehicles, Building Materials           |
| Paonia          | Delta                           | 3%                  | 3.33%               |                                    | None         |  |
| Parachute       | Garfield                        | 3.75%               | 0                   |                                    | 3.75%        | Building Materials                           |
| Pierce          | Weld                            | 2%                  | 3.33%               | B, K                               | 2%           | Motor Vehicles, Building Materials           |
| Pitkin          | Gunnison                        | 3%                  | 0                   |                                    | None         |  |
| Platteville     | Weld                            | 3%                  | 3.33%               |                                    | 2%           | Building Materials                           |
| Poncha Springs  | Chaffee                         | 2%                  | 3.33%               |                                    | 2%           | Building Materials                           |
| <b>Ramah</b>    | El Paso                         | <b>2%</b>           | 0                   | <b>A,B,C,K</b>                     | None         |  |
| Red Cliff       | Eagle                           | 3%                  | 3.33%               |                                    | 3%           | Building Materials                           |
| Rico            | Dolores                         | 5%                  | 0                   |                                    | None         |  |
| Rocky Ford      | Otero                           | 4%                  | 3%                  | E                                  | 3%           | Motor Vehicles, Building Materials           |
| Romeo           | Conejos                         | 1%                  | 3.33%               |                                    | None         |  |
| Saguache        | Saguache                        | 4%                  | 3.33%               |                                    | None         |  |
| Salida          | Chaffee                         | 3%                  | 0                   |                                    | None         |  |
| San Luis        | Costilla                        | 3%                  | 3.33%               | A                                  | None         |  |
| Sawpit          | San Miguel                      | 3%                  | 0                   |                                    | 3%           | Building Materials                           |
| Sedgwick        | Sedgwick                        | 1%                  | 0                   | B, C, K                            | None         |  |
| Seibert         | Kit Carson                      | 2%                  | 3.33%               | B, C, D, K                         | 2%           | Motor Vehicles, Building Materials           |
| Severance       | Weld                            | 3%                  | 3.33%               | C                                  | 3%           | Building Materials                           |
| Silt            | Garfield                        | 3%                  | 3.33%               |                                    | 3%           | Motor Vehicles, Building Materials           |
| Silver Cliff    | Custer                          | 3%                  | 3.33%               |                                    | 3%           | Motor Vehicles, Building Materials           |



**State-Collected City Sales Taxes (Continued)**

| City         | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | Exemptions                | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|--------------|--|---------------------|---------------------|---------------------------|--------------|--|
| Silver Plume | Clear Creek                                | 3%                  | 3.33%               |                           | None         |  |
| Silverton    | San Juan                                   | 1%                  | 0                   | A, B, C, D, E, G, H, K, M | None         |  |
| Simla        | Elbert                                     | 4%                  | 3.33%               | A, B, C, K                | None         |  |
| South Fork   | Rio Grande                                 | 2%                  | 3.33%               | C                         | None         |  |
| Springfield  | Baca                                       | 2%                  | 3.33%               |                           | None         |  |
| Stratton     | Kit Carson                                 | 2%                  | 3.33%               | A, B, C, D, K             | None         |  |
| Superior     | Boulder, Jefferson                         | 3.46%               | 3.33% <sup>6</sup>  |                           | 3.30%        | Motor Vehicles, Building Materials           |
| Trinidad     | Las Animas                                 | 4%                  | 3.33%               |                           | 4%           | Motor Vehicles, Building Materials           |
| Victor       | Teller                                     | 3%                  | 0                   | A, B, C, K                | None         |  |
| Walden       | Jackson                                    | 1%                  | 3.33%               |                           | None         |  |
| Walsenburg   | Huerfano                                   | 3%                  | 3.33%               |                           | 3%           | Motor Vehicles, Building Materials           |
| Walsh        | Baca                                       | 3%                  | 3.33%               |                           | None         |  |
| Ward         | Boulder                                    | 2%                  | 3.33%               |                           | None         |  |
| Wellington   | Larimer                                    | 3%                  | 3.33%               | C                         | 3%           | Motor Vehicles, Building Materials           |
| Westcliffe   | Custer                                     | 3%                  | 3.33%               |                           | None         |  |
| Wiggins      | Morgan                                     | 2%                  | 3.33%               |                           | 2%           | Building Materials                           |
| Wiley        | Prowers                                    | 2.0%                | 3.33%               | A                         | None         |  |
| Wray         | Yuma                                       | 2.50%               | 3.33%               |                           | 2.5%         | Motor Vehicles, Building Materials           |
| Yampa        | Routt                                      | 2%                  | 3.33%               | A, D, E, H                | 2%           | Motor Vehicles, Building Materials           |
| Yuma         | Yuma                                       | 3%                  | 3.33%               |                           | 3%           | Motor Vehicles, Building Materials           |

**State-Collected Colorado County Sales Tax**

Broomfield and Denver are self-collected counties. If a county is not listed, that county does not have a sales tax.

| County             | County Sales Tax Rate    | Service Fee Allowed      | Exemptions                                   | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|--------------------|--------------------------|--------------------------|--|--------------|--|
| Adams              | 0.75%                    | 0                        | A, B, C, D, E, G, H, K                       | None         |  |
| Alamosa            | 3%                       | 3.33%                    |  | None         |  |
| Arapahoe           | 0.25%                    | 0.50%                    | A, B, C, D, E, G, H, K, M                    | 0.25%        | Motor Vehicles, Building Materials           |
| Archuleta          | 4%                       | 3.33%                    |  | None         |  |
| Bent               | 1%                       | 0                        |  | 1%           | Motor Vehicles, Building Materials           |
| Boulder            | 0.985%                   | 0                        | A, B, C, K, M                                | 0.985%       | Motor Vehicles, Building Materials           |
| Chaffee            | 2.75%                    | 3%                       | E  | None         |  |
| <b>Clear Creek</b> | <b>2.65%</b>             | 0                        |  | None         |  |
| <b>Conejos</b>     | <b>2%</b>                | 0                        | <b>A, B, C, D, E, G, H, L, K, M, O, P, R</b> | <b>2%</b>    | <b>Motor Vehicles, Building Materials</b>    |
| Costilla           | 1%                       | 0                        |  | None         |  |
| Crowley            | 2%                       | 3.33%                    |  | 2%           | Motor Vehicles, Building Materials           |
| Custer             | 2%                       | 3.33%                    | A, B, C, E, K                                | 2%           | Motor Vehicles, Building Materials           |
| Delta              | 2%                       | 3.33%                    | E  | None         |  |
| Douglas            | 1%                       | 2.33% <sup>3</sup>       | A, B, C, D, E, G, H, K, L, M, O, P, Q        | 1%           | Motor Vehicles, Building Materials           |
| <b>Eagle</b>       | <b>1.50%<sup>1</sup></b> | <b>0</b>                 | A, B, C, K                                   | None         |  |
| Elbert             | 1%                       | 3.33%                    | A, B, C, D, E, G, H, K                       | 1%           | Motor Vehicles, Building Materials           |
| El Paso            | 1.23%                    | 0                        | A, B, C, K                                   | 1.23%        | Motor Vehicles, Building Materials           |
| Fremont            | 2.50%                    | 3.33%                    | A, B, C, D, E, G, H, K, M                    | 2.5%         | Motor Vehicles, Building Materials           |
| Garfield           | 1%                       | 3.33%                    | A, B, C, K                                   | None         |  |
| <b>Grand</b>       | <b>1.30%</b>             | <b>3.33%<sup>3</sup></b> | D  | None         |  |
| Gunnison           | 1%                       | 3.33%                    |  | None         |  |
| Hinsdale           | 5%                       | 3.33%                    |  | 4%           | Motor Vehicles, Building Materials           |
| Huerfano           | 3%                       | 3.33%                    |  | None         |  |
| Jackson            | 4%                       | 3.33%                    |  | None         |  |

*(Continued on page 9)*

**State-Collected Colorado County Sales Tax (Continued)**

Broomfield and Denver are self-collected counties. If a county is not listed, that county does not have a sales tax.

| County             | County Sales Tax Rate | Service Fee Allowed | Exemptions                   | Use Tax Rate       | Use Tax (paid to city or county) applies to: |
|--------------------|-----------------------|---------------------|------------------------------|--------------------|--|
| Jefferson          | 0.50%                 | 3.33%               |                              | None               |  |
| Lake               | 4%                    | 3.33%               |                              | None               |  |
| La Plata           | 2%                    | 3.33%               | D, E, H, K, L, M             | None               |  |
| Las Animas         | 1.50%                 | 3.33%               |                              | 1.50%              | Motor Vehicles, Building Materials           |
| Larimer            | 0.80%                 | 2.22%               | A, B, C, D, E, G, H, K       | 0.80%              | Motor Vehicles, Building Materials           |
| Lincoln            | 2%                    | 3.33%               | E                            | 2%                 | Motor Vehicles, Building Materials           |
| Logan              | 1%                    | 0                   | E, M                         | 1%                 | Motor Vehicles, Building Materials           |
| Mesa               | 2%                    | 3.33%               | A, B, C, D, E, G, H, K, L, M | 2%                 | Motor Vehicles, Building Materials           |
| Mineral            | 2.60% <sup>2</sup>    | 3.33%               |                              | 2%                 | Building Materials                           |
| <b>Moffat</b>      | 2%                    | 3.33%               | E, K, L, M                   | None               |  |
| Montrose           | 1%                    | 3.33%               |                              | 1%                 | Motor Vehicles, Building Materials           |
| Otero              | 1%                    | 3.33%               | A, B, C, E, K                | 1%                 | Motor Vehicles, Building Materials           |
| Ouray              | 2.55%                 | 3.33%               |                              | None               |  |
| Park               | 1%                    | 3.33%               | A, B, C, D, K                | None               |  |
| Phillips           | 1%                    | 3.33%               | E                            | 1%                 | Motor Vehicles, Building Materials           |
| Pitkin             | 3.60% <sup>1</sup>    | 0                   |                              | 0.50% <sup>5</sup> | Motor Vehicles, Building Materials           |
| Pitkin (in Basalt) | 2.60% <sup>1</sup>    | 0                   |                              | 0.50% <sup>5</sup> | Motor Vehicles, Building Materials           |
| Prowers            | 1%                    | 3.33%               |                              | 1%                 | Motor Vehicles, Building Materials           |
| Pueblo             | 1%                    | 3.33%               | A, B, C, K                   | 1%                 | Motor Vehicles                               |
| Rio Blanco         | 3.60%                 | 3.33%               | C, D, E, M                   | 3.60%              | Motor Vehicles, Building Materials           |
| Rio Grande         | 2.60% <sup>2</sup>    | 3.33%               |                              | None               |  |
| Routt              | 1%                    | 3.33%               | A, B, C, K                   | 1%                 | Motor Vehicles, Building Materials           |
| Saguache           | 2.50%                 | 0                   | A, B, C, E, K                | None               |  |
| San Juan           | 6.50%                 | 3.33%               |                              | None               |  |
| San Miguel         | 1%                    | 3%                  | A, B, C, K                   | 1%                 | Building Materials                           |
| Sedgwick           | 3%                    | 3.33%               | D, E, H                      | 3%                 | Motor Vehicles, Building Materials           |
| <b>Summit</b>      | 2.75% <sup>1</sup>    | <b>0</b>            |                              | None               |  |
| Teller             | 1%                    | 3.33%               | A, B, C, K                   | 1%                 | Motor Vehicles                               |
| Washington         | 1.50%                 | 3.33%               | A, B, D, E, G, H, K          | 1.50%              | Motor Vehicles, Building Materials           |

**Footnotes for State-Collected Cities and Counties**

- <sup>1</sup> Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and 0.75% in Summit County
- <sup>2</sup> Rate includes 0.6% Health Service District tax.
- <sup>3</sup> Cap of \$200 per month on service fee.
- <sup>4</sup> Reduced collection of sales tax from certain businesses in the area subject to a Public Improvement Fee.
- <sup>5</sup> Use tax rate is allocated as Mass Transit Tax (MTS) only.
- <sup>6</sup> Cap of \$1,250 per month on service fee
- <sup>7</sup> Cap of \$100 per month on service fee

**Corrections or changes since January 1, 2022 in bold.**

**Home Rule Cities For Which The State Does Not Collect Local Sales Tax**

| City   | Address   | Phone Number | County in which City is Located (see p. 7) | City Sales Tax Rate         | Service Fee Allowed | License Fee |
|--------|---|--------------|--|-----------------------------|---------------------|-------------|
| Arvada | 8101 Ralston Rd.<br>Arvada, CO 80002                | 720-898-7100 | Adams, Jefferson                           | 3.46%                       | 0                   | 0           |
| Aspen  | 427 Rio Grande Pl.<br>Aspen, CO 81611               | 970-920-5006 | Pitkin                                     | 2.40%<br>2.10% <sup>6</sup> | 3.30% <sup>4</sup>  | W           |
| Aurora | 15151 E Alameda Pkwy, 1st Floor<br>Aurora, CO 80012 | 303-739-7800 | Adams, Arapahoe<br>Douglas                 | 3.75%                       | 0                   | W           |
| Avon   | PO Box 975<br>Avon, CO 81620                        | 970-748-4019 | Eagle                                      | 4% <sup>5</sup>             | 0                   | 0           |



**Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)**

| <b>City</b>             | <b>Address</b>  | <b>Phone Number</b> | <b>County in which City is Located</b> | <b>City Sales Tax Rate</b>                     | <b>Service Fee Allowed</b> | <b>License Fee</b> |
|-------------------------|---|---------------------|--|--|----------------------------|--------------------|
| Black Hawk <sup>3</sup> | PO Box 68<br>Black Hawk, CO 80422                         | 303-582-2283        | Gilpin                                 | 6%   | 0                          | 0                  |
| Boulder                 | 136 Alpine, 1st Floor<br>Boulder, CO 80304                | 303-441-3050        | Boulder                                | 3.86%<br>4.01% <sup>1</sup>                    | 0                          | \$25.00            |
| Breckenridge            | PO Box 168<br>Breckenridge, CO 80424                      | 970-453-2251        | Summit                                 | 2.50%  | 0                          | W                  |
| Brighton                | 500 South 4th Ave.<br>Brighton, CO 80601                  | 303-655-2041        | Adams, Weld                            | 3.75%  | 3.33% <sup>4</sup>         | \$15.00            |
| Broomfield              | One DesCombes Dr.<br>Broomfield, CO 80020                 | 303-464-5811        | Broomfield                             | 4.15%  | 3% <sup>4</sup>            | 0                  |
| Carbondale              | 511 Colorado Ave.<br>Carbondale, CO 81623                 | 970-510-1204        | Garfield                               | 3.50%  | 3.33% <sup>4</sup>         | \$25.00            |
| Castle Pines            | 360 Village Square Ln. Ste 215,<br>Castle Pines, CO 80108 | 303-705-0200        | Douglas                                | 2.75% <sup>4</sup>                             | 3.33%                      | \$25.00            |
| Castle Rock             | 100 North Wilcox<br>Castle Rock, CO 80108                 | 303-660-1397        | Douglas                                | 4%   | 3.33% <sup>4</sup>         | \$10.00            |
| Centennial              | 13133 E Arapahoe Rd.<br>Centennial, CO 80112              | 303-325-8000        | Arapahoe                               | 2.50%  | 0                          | W                  |
| Central City            | Box 249<br>Central City, CO 80427                         | 303-582-5251        | Gilpin                                 | 6%   | 3.33%                      | \$35.00            |
| Cherry Hills Village    | 2450 E Quincy<br>Cherry Hills Village, CO 80110           | 303-789-2541        | Arapahoe                               | 3% <sup>6</sup><br>3.50%                       | 2.5%                       | W                  |
| Colorado Springs        | PO Box 1575 MC225<br>Colorado Springs, CO 80901           | 719-385-5903        | El Paso                                | 3.07%  | 0                          | W                  |
| Commerce City           | 7887 E 60th Ave.<br>Commerce City, CO 80022-4199          | 303-289-3628        | Adams                                  | 4.50%  | 2% <sup>4</sup>            | \$20.00            |
| Cortez                  | 210 E Main St.<br>Cortez, CO 81321                        | 970-565-3402        | Montezuma                              | 4.05%  | 1.30%                      | \$10.00            |
| Craig                   | 300 W Fourth St<br>Craig, CO 81625                        | 970-826-2003        | Moffat                                 | 4%   | 3.33%                      | W                  |
| Crested Butte           | PO Box 39, 507 Maroon Ave<br>Crested Butte, CO 81224      | 970-349-5338        | Gunnison                               | 4.50%  | 1.50%                      | \$100.00           |
| Dacono                  | 512 Cherry Ave PO Box 186,<br>Dacono, CO 80514            | 303-833-2317        | Weld                                   | 3%   | 3.33% <sup>4</sup>         | W                  |
| Delta                   | PO Box 19, 360 Main St.<br>Delta, CO 81416-0019           | 970-874-7908        | Delta                                  | 3%   | 0                          | \$10.00            |
| Denver                  | 201 W Colfax Ave.<br>Denver, CO 80202                     | 720-913-9400        | Denver                                 | 4.81%<br>4% <sup>1</sup><br>7.25% <sup>3</sup> | 0                          | W                  |
| Durango                 | 949 2nd Ave.<br>Durango, CO 81301                         | 970-375-5010        | La Plata                               | 3.50%  | 3.33% <sup>4</sup>         | \$35.00            |
| Edgewater               | 2401 Sheridan Blvd.<br>Edgewater, CO 80214                | 303-238-7803        | Jefferson                              | 3.50%  | 2% <sup>4</sup>            | W                  |
| Englewood               | 1000 Englewood Pkwy.<br>Englewood, CO 80110-2373          | 303-762-2422        | Arapahoe                               | 3.50%  | 0                          | \$25.00            |
| Evans                   | 1100 37th St.<br>Evans, CO 80620                          | 970-475-1109        | Weld                                   | 4.50%  | 3.33% <sup>4</sup>         | \$25.00            |
| Federal Heights         | 2380 W 90th Ave.<br>Federal Heights, CO 80260             | 303-428-3526        | Adams                                  | 4%   | 0                          | \$15.00            |
| Fort Collins            | PO Box 580<br>Fort Collins, CO 80522-0580                 | 970-221-6780        | Larimer                                | 3.85%<br>2.25% <sup>2</sup>                    | 0                          | 0                  |
| Frisco                  | PO Box 4100   | 970-668-9127        | Summit                                 | 2%   | 3.33% <sup>4</sup>         | \$75.00            |

**Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)**

| <b>City</b>       | <b>Address</b>   | <b>Phone Number</b> | <b>County in which City is Located</b> | <b>City Sales Tax Rate</b>  | <b>Service Fee Allowed</b> | <b>License Fee</b> |
|-------------------|--|---------------------|--|-----------------------------|----------------------------|--------------------|
| Glendale          | 950 S Birch St.<br>Glendale, CO 80246                          | 303-639-4706        | Arapahoe                               | 3.75%                       | 0                          | W                  |
| Glenwood Springs  | 101 W 8th St.<br>Glenwood Springs, CO 81601                    | 970-384-6420        | Garfield                               | 3.70%                       | 0                          | \$25.00            |
| Golden            | 911 10th St.<br>Golden, CO 80401                               | 303-384-8000        | Jefferson                              | 3%                          | 0                          | \$20.00            |
| Grand Junction    | 250 N 5th St.<br>Grand Junction, CO 81501                      | 970-244-1521        | Mesa                                   | 3.25%                       | 3.33%                      | \$10.00            |
| Greeley           | 1000 10th St.<br>Greeley, CO 80631                             | 970-350-9733        | Weld                                   | 3.46% <sup>2</sup><br>4.11% | 0                          | 0                  |
| Greenwood Village | 6060 S Quebec St.<br>Greenwood Village, CO 80111-4591          | 303-486-8299        | Arapahoe                               | 3%                          | 0                          | \$10.00            |
| Gunnison          | PO Box 239<br>Gunnison, CO 81230                               | 970-641-8162        | Gunnison                               | 4%                          | 4%                         | \$5.50<br>\$10.50  |
| Gypsum            | PO Box 130<br>Gypsum, CO 81637                                 | 970-524-1753        | Eagle                                  | 3%                          | 3.33%                      | W                  |
| <b>Lafayette</b>  | 1290 S Public Rd.<br>Lafayette, CO 80026                       | 303-665-5588        | Boulder                                | <b>3.87%</b>                | 2.50% <sup>4</sup>         | 0                  |
| La Junta          | PO Box 489<br>La Junta, CO 81050                               | 719-384-5991        | Otero                                  | 3%                          | 3%                         | 0                  |
| Lakewood          | 480 S Allison Pkwy.<br>Lakewood, CO 80226-3127                 | 303-987-7630        | Jefferson                              | 3% <sup>5</sup>             | 0                          | \$15.00            |
| Lamar             | 102 E Parmenter St.<br>Lamar, CO 81052                         | 719-336-1370        | Prowers                                | 3%                          | 3.33% <sup>4</sup>         | \$10.00            |
| <b>Littleton</b>  | 2255 W Berry Ave.<br>Littleton, CO 80120                       | 303-795-3768        | Arapahoe Douglas<br>Jefferson          | <b>3.75%</b>                | 2.50% <sup>4</sup>         | 0                  |
| <b>Lone Tree</b>  | 9220 Kimmer Dr, Ste 100<br>Lone Tree, CO 80124                 | 303-708-1818        | Douglas                                | <b>2.8125%</b>              | 0                          | \$10.00            |
| Longmont          | 350 Kimbark St.<br>Longmont, CO 80501                          | 303-651-8672        | Boulder<br>Weld                        | 3.53%                       | 3% <sup>4</sup>            | \$25.00            |
| Louisville        | 749 Main<br>Louisville, CO 80027                               | 303-335-4514        | Boulder                                | 3.65%                       | 0                          | \$25.00            |
| Loveland          | 500 E 3rd St., Ste 110<br>Loveland, CO 80537                   | 970-962-2698        | Larimer                                | 3% <sup>5</sup>             | 0                          | \$20.00            |
| Montrose          | PO Box 790<br>Montrose, CO 81402                               | 970-240-1400        | Montrose                               | 3.88%                       | 1.33%                      | \$35.00            |
| Mt. Crested Butte | PO Drawer 5800<br>Mt. Crested Butte, CO 81225-5800             | 970-349-6632        | Gunnison                               | 5%<br>3% <sup>6</sup>       | 3.33%                      | W                  |
| Mountain Village  | 455 Mountain Village Blvd, Ste A<br>Mountain Village, CO 81435 | 970-369-6407        | San Miguel                             | 4.50%                       | 3.33%                      | W                  |
| Northglenn        | 11701 Community Center Dr.<br>Northglenn, CO 80233             | 303-450-8729        | Adams, Weld                            | 4%<br>3% <sup>2</sup>       | 1%                         | \$15.00            |
| Parker            | 20120 E Mainstreet.<br>Parker, CO 80138-7334                   | 303-805-3228        | Douglas                                | 3%                          | 3.33% <sup>4</sup>         | \$20.00            |

### Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)

| City              | Address   | Phone Number | County in which City is Located | City Sales Tax Rate                   | Service Fee Allowed | License Fee |
|-------------------|---|--------------|---------------------------------|---------------------------------------|---------------------|-------------|
| Pueblo            | PO Box 1427<br>Pueblo, CO 81002                   | 719-553-2659 | Pueblo                          | 3.70%                                 | 0                   | \$50.00     |
| Ridgway           | PO Box 10<br>Ridgway, CO 81432-0010               | 970-626-5308 | Ouray                           | 3.60%                                 | 2.33%               | \$25.00     |
| Rifle             | PO Box 1908<br>Rifle CO 81650                     | 970-625-2121 | Garfield                        | 4.25%                                 | 0                   | \$12.00     |
| Sheridan          | 4101 S Federal<br>Sheridan, CO 80110              | 303-762-2200 | Arapahoe                        | 3.50%                                 | 0                   | W           |
| Silverthorne      | PO Box 1309<br>Silverthorne, CO 80498             | 970-262-7300 | Summit                          | 2%                                    | 2.33% <sup>4</sup>  | \$75.00     |
| Snowmass Village  | PO Box 5010<br>Snowmass Village, CO 81615         | 970-923-3796 | Pitkin                          | 3.50%                                 | 0                   | \$85.00     |
| Steamboat Springs | PO Box 772869<br>Steamboat Springs, CO 80477-2869 | 970-871-8233 | Routt                           | 4.50%                                 | 0                   | \$50.00     |
| Sterling          | PO Box 4000<br>Sterling, CO 80751                 | 970-522-9700 | Logan                           | 3%                                    | 0                   | 0           |
| Telluride         | PO Box 397<br>Telluride, CO 81435                 | 970-728-2152 | San Miguel                      | 2% <sup>1</sup><br>4.50%              | 1.35%               | W           |
| Thornton          | 9500 Civic Center Dr.<br>Thornton, CO 80229       | 303-538-7400 | Adams                           | 3.75%                                 | 3% <sup>4</sup>     | 0           |
| Timnath           | 4800 Goodman St.<br>Timnath, CO 80547             | 970-224-3211 | Larimer                         | 3%                                    | 3.33%               | \$25.00     |
| <b>Vail</b>       | 75 S Frontage Rd W<br>Vail, CO 81657              | 970-479-2125 | Eagle                           | <b>4.50%</b><br><b>4%<sup>2</sup></b> | 0                   | 0           |
| Westminster       | 4800 W 92nd Ave.<br>Westminster, CO 80031         | 303-658-2065 | Adams<br>Jefferson              | 3.85%                                 | 0                   | 0           |
| Wheat Ridge       | 7500 W 29th Ave.<br>Wheat Ridge, CO 80033-8001    | 303-235-2820 | Jefferson                       | 3.50%                                 | 2% <sup>4</sup>     | \$20.00     |
| Windsor           | 301 Walnut<br>Windsor, CO 80550                   | 970-674-2486 | Larimer<br>Weld                 | 3.95%                                 | 2.33% <sup>4</sup>  | \$10.00     |
| Winter Park       | PO Box 3327<br>Winter Park, CO 80482              | 970-726-8081 | Grand                           | 7%                                    | 0                   | \$60.00     |
| Woodland Park     | PO Box 9045<br>Woodland Park, CO 80866-9045       | 719-687-5214 | Teller                          | 4.09%<br>1% <sup>6</sup>              | 0                   | \$50.00     |

### Footnotes for Home Rule Cities

Direct contact with these home rule cities is suggested to receive up-to-date information concerning their tax rates, exemptions, license fees and procedures.

#### Corrections or changes since January 2022 in bold.

- <sup>1</sup> Sales tax on food & liquor for immediate consumption.
- <sup>2</sup> Food for home consumption.
- <sup>3</sup> Automobile rentals for less than 30 days.
- <sup>4</sup> Cap at a certain amount.
- <sup>5</sup> Sales tax rate is reduced if purchases are made from certain areas subject to either a Public Improvement Fee (PIF) and/or Retail Sales Fee (RSF). All PIFs/RSFs imposed by home-rule cities are not listed in this publication. Contact the respective home-rule city for more details.
- <sup>6</sup> Use tax
- <sup>W</sup> Contact the city directly.



## **CITY OF FORT COLLINS SALES AND USE TAX OVERVIEW**

### **COLORADO – HOME RULE STATE**

- Home Rule Cities – 72 home rule cities across Colorado (73 total jurisdictions in State)
  - Home rule cities can adopt own tax code separate from State.
    - Tax remitted directly to Home Rule City and not State of CO.
      - All Counties are State collected.

### **ECONOMIC NEXUS – MARKETPLACES – DESTINATION TAXATION – SMALL BUSINESS EXCEPTIONS**

- Economic Nexus –
  - City and State consider a business to have economic nexus if sales in to State of CO exceed \$100k in a calendar year. Nexus requires tax collection.
- Destination Taxation –
  - State regulation, taxes based on destination, not origination. Small business exception stated above applies to 2/1/22, possibly to 10/1/22
- Marketplace Facilitator –
  - City and State require marketplace facilitator to collect and report tax.

### **BUSINESS LICENSE:**

#### ***CITY***

- Required - all businesses located in City limits, even service-only.
- No expiration, no fee to obtain, non-transferable
- Separate license required for each location of business

#### ***Other License Types:***

- Short Term Rental License
- Outdoor Vendor License
- Lodging Tax License
- Home Occupation License

#### ***STATE***

- Required, see CDOR, <https://tax.colorado.gov/how-to-apply-for-a-colorado-sales-tax-license>

### **TAX RATES:**

#### ***City Rates:***

- **2.25%** - food for home consumption
- **3.85%** - all other goods and some services
- **3.0%** - lodging, in addition to new FCTID fee of 3.0%.

#### ***Combined Rate:***

- **7.55% - Total Tax Rate in City**
  - City rate – 3.85%
  - Larimer County – 0.80%

- State of Colorado – 2.90%

#### **SALES TAX:**

- Purchase price, including transportation and delivery charges, is what's taxable.
- If only a portion of the total purchase price is taxable, then the whole amount is taxable, unless taxable and non-taxable items are stated separately on the customer invoice.
- Tax applies to leases and rentals of taxable items.
- Digital goods, software, software maintenance, SaaS/HaaS/IaaS are taxable.
- Address locator on City website available to determine City limits
  - <https://www.fcgov.com/salestax/address-lookup.php>

#### **USE TAX:**

- Paid by the business storing, distributing, consuming, or using tangible property or services in the City
  - Due when a municipal tax of at least 3.85% was not paid by the business at the time of purchase.
    - Rate is same 3.85%.
- New or purchased businesses generally owe use tax and should be reported on City Initial Use Tax Return

#### **TAX EXEMPTIONS:**

- Lodging greater than 30 days
- Purchases made with food stamps
- Individual components and resources used in the manufacture of a final finished product.
- Items purchased for resale – must be consistent with what business normally sells
  - City resale affidavit - [https://www.fcgov.com/salestax/pdf/forms/affidavit\\_of\\_exempt\\_sale-fill\\_in.pdf?1548446564](https://www.fcgov.com/salestax/pdf/forms/affidavit_of_exempt_sale-fill_in.pdf?1548446564)
- Sales to Government organizations and Charitable organizations
  - Government
    - No City exempt license issued as these businesses are exempt by Code
    - Payment must be from Government funds, not employees
    - List available on City website
      - <https://www.fcgov.com/salestax/files/tax-exempt-organizations.pdf>
  - Charitable Organizations
    - Must present City exempt license to be exempt
    - Document City exempt number on customer invoice

#### **TAX REPORTING:**

- All taxes collected are public money and the business, acting as trustee of the tax, must report and remit the tax to the City/County/State on a regular basis.
- Tax records must be kept for three years following the collection of the tax.
- What to do if in doubt:
  - Collect the tax. Business held responsible if tax not collected. Inform customer of tax refund process.
- When and where to report
  - Where
    - City – MuniRevs - <https://fortcollins.munirevs.com/>
    - County/State - SUTS - <https://tax.colorado.gov/SUTS-info>
  - When
    - Three filing frequencies – Monthly, Quarterly, Yearly (based on tax collected)
    - Tax due the 20<sup>th</sup> of the month after the close of the period.



## CITY OF FORT COLLINS SALES AND USE TAX OVERVIEW

### BUSINESS LICENSE:

#### *CITY*

- Required - all businesses located in City limits, even service-only.
- No expiration, no fee to obtain, non-transferable
- Separate license required for each location of business
- Apply for license here, <https://fortcollins.munirevs.com/>
  - Instructions located here, [https://www.fcgov.com/salestax/files/4\\_munirevs\\_accountcreation-onlinefiling.pdf?1651166061](https://www.fcgov.com/salestax/files/4_munirevs_accountcreation-onlinefiling.pdf?1651166061)

#### *STATE & COUNTY*

- Required for State, see CDOR, <https://tax.colorado.gov/how-to-apply-for-a-colorado-sales-tax-license>
- Required for Larimer County, see here for general info <https://www.larimer.gov/finance/sales-tax>, and here for the license application, [http://forms.logiforms.com/formdata/user\\_forms/74846\\_2296047/346621/page1.html?cachebust=2613](http://forms.logiforms.com/formdata/user_forms/74846_2296047/346621/page1.html?cachebust=2613)

### TAX RATES:

#### *City Rates:*

- **2.25%** - food for home consumption rate – i.e. grocery store items, ingredients, etc.
- **3.85%** - all other goods and some services
- **3.0%** - lodging, in addition to new FCTID fee of 3.0%.

#### *Combined Rate in City:*

- **7.55% - Total Tax Rate in City**
  - City rate – 3.85%
  - Larimer County – 0.80%
  - State of Colorado – 2.90%

### SALES TAX:

- Purchase price, including transportation and delivery charges, is what's taxable.
  - For example, a product is priced at \$90 with a \$10 delivery charge.
    - City Tax Calculation = \$100 taxable price and 3.85% sales tax rate = \$3.85 in City tax (\$100 x 0.0385 = \$3.85)
    - State/County Tax Calculation = \$90 taxable price (State/County don't tax delivery charges) and 3.70% combined County/State tax rate = \$3.33 in State/County tax (\$90 x 0.037 = \$3.33)
    - **Total Price Charged = \$107.18** (\$90 product, \$10 tax, \$3.85 City tax, \$3.33 State/County tax)
- If only a portion of the total purchase price is taxable, then the whole amount is taxable, unless taxable and non-taxable items are stated separately on the customer invoice.
- Tax applies to leases and rentals of taxable items.



- Digital goods, software, software maintenance, and software as a service are taxable.
  - If a tangible product has a digital equivalent, then the digital equivalent is taxed just like the tangible product.
- Address locator on City website available to determine City limits
  - <https://www.fcgov.com/salestax/address-lookup.php>

#### USE TAX:

- Paid by the business storing, distributing, consuming, or using tangible property or services in the City
  - Due when a municipal tax of at least 3.85% was not paid by the business at the time of purchase.
    - Rate is same 3.85%.
- New or purchased businesses generally owe use tax and should be reported on City Initial Use Tax Return

#### TAX EXEMPTIONS:

- Lodging greater than 30 days
- Purchases made with food stamps
- Individual components and resources used in the manufacture of a final finished product.
- Items purchased for resale – must be consistent with what business normally sells
  - City resale affidavit - [https://www.fcgov.com/salestax/pdf/forms/affidavit\\_of\\_exempt\\_sale-fill\\_in.pdf?1548446564](https://www.fcgov.com/salestax/pdf/forms/affidavit_of_exempt_sale-fill_in.pdf?1548446564)
- Sales to Government organizations and Charitable organizations
  - Government
    - No City exempt license issued as these businesses are exempt by Code
    - Payment must be from Government funds, not employees
    - List available on City website
      - <https://www.fcgov.com/salestax/files/tax-exempt-organizations.pdf>
  - Charitable Organizations
    - They must present City exempt license to be exempt
    - Document City exempt number on customer invoice

#### TAX REPORTING:

- All taxes collected are public money and the business, acting as trustee of the tax, must report and remit the tax to the City/County/State on a regular basis.
- Where to report:
  - City sales and use tax sent directly to City using same online system used when applying for a license – MuniRevs - <https://fortcollins.munirevs.com/>
  - Larimer County/State sales and use tax sent to State using the CDOR or SUTS online systems - <https://tax.colorado.gov/SUTS-info>
- When to report:
  - Three filing frequencies – Monthly, Quarterly, Yearly (based on tax collected)
  - Tax due the 20<sup>th</sup> of the month after the close of the period, i.e., a June return is due by July 20<sup>th</sup>
- Tax records must be kept for three years following the collection of the tax.
- What to do if in doubt of whether or not to charge sales tax:
  - Charge the tax. Business is held responsible if tax not collected. Inform customer of tax refund process.





**Financial Services**  
Sales Tax Division  
215 North Mason Street, 2<sup>nd</sup> Floor  
P.O. Box 580  
Fort Collins, CO 80522  
**970.221.6780**  
970.221.6782 - fax  
[fcgov.com/salestax](http://fcgov.com/salestax)

## USE TAX

### What is use tax?

Use tax is a complement to sales tax. Use tax is remitted to the City by the person or business storing, using, distributing or consuming tangible personal property or taxable service within the City of Fort Collins. Use tax must be remitted when a municipal sales tax of at least the current Fort Collins rate has not been paid.

Use tax is intended to equalize competition between vendors located in the City who collect Fort Collins sales tax and those located outside the City who do not charge Fort Collins sales tax. It is an incentive to make local purchases.

### When is use tax remitted to the City?

Use tax should be reported each filing period on your City of Fort Collins Sales and Use tax return. There are specific lines on the tax return where use tax is reported.

Initial use tax is due when you start a business and should be remitted on the initial use tax return that is sent with the activation of your Sales and Use Tax license.

### What should be reported on the initial use tax return?

All tangible personal property purchased to start and maintain your business should be reported. If you purchased an existing business and tangible personal property was included in the sale, then the value of that personal property must be reported on the initial use tax return.

The value of the tangible personal property can be taken from invoices, a business appraisal, or the value of the tangible assets you placed on your financial records. Other sources that determine value can be used, but there must be documentation available to support the claimed value.

### What are examples of items subject to use tax? Use Tax Applicable To (not all inclusive):

- Office supplies
- Books
- Leased and rented items
- Paper products
- Signs
- Magazine subscriptions
- Tools and equipment
- Cash registers
- Toner
- Advertising items
- Furniture and fixtures
- Brochures and handouts
- Cleaning/janitorial products
- Computers and electronics

### CITY OF FORT COLLINS SALES AND USE TAX ORDINANCE

Section 25-71     Definitions.  
Section 25-72     Legislative intent.  
Section 25-74     Imposition of the use tax.