



To: Mayor Kudron and the Board of Trustees workshop
From: Heike Wilson, Town Treasurer
Re: Finding of grocery tax
Date: July 11, 2022

Background

Katie Beeson, owner of Mountain Market asked the board at the June 17th regular scheduled meeting to consider removing grocery tax for Grand Lake. Katie stated the State of Colorado and Grand County along with Fraser and Granby and most other municipalities have exempted grocery tax in Colorado.

Findings

Colorado Department of Revenue Publishes sales and use tax for each jurisdiction in the State on DR 1002. You can find this form here [Forms in Number Order | Department of Revenue - Taxation \(colorado.gov\)](#). This publication, which is updated on January 1 and July 1 each year. Also, attachment A.

According to this form and verification from Colorado State Department of Revenue these are the findings.

- ❖ The State of Colorado does exempt tax from Food for domestic home consumption §§ 39-26-707(1) (e) & 39-26-102(4.5), C.R.S. The 2.9% State Tax is exempt.
- ❖ Grand County does NOT exempt for this tax and 1.3% needs to be charged.
- ❖ Grand Lake does NOT exempt for this tax 5% needs to be charged.
- ❖ Granby does NOT exempt for this tax they charge 4%
- ❖ Fraser does NOT exempt for this tax they charge 5%
- ❖ Winter Park does NOT exempt for this tax they charge 7%.

Out of the 160 State-Collected sales tax Municipality 33 offer the exemption while 127 do not.

The Town of Grand Lake may adopt the exemption for sales of food specified in section 39-26-707 (1)(e), C.R.S by ordinance by the Town Board to be made effective in line with the normal tax changes effective January 1st or July 1st. The State of Colorado must have a signed copy 45 days prior for them to make the necessary changes in the system and publications.

The staff would also like to bring attention to our municipal code Article 3. Sales and Tax Use 4-3-5 Exemptions. It refers to CRS 39-26-114 which was repealed by the State of Colorado and therefore should be updated.



The staff would recommend not exempting this tax since Granby, Fraser, Winter Park, and Grand County have NOT exempted this tax and it would have an impact on our tax revenue and effect our budget.

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. The Colorado sales tax lookup tool is available at <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 sales tax is remitted on the DR 0100, "Retail Sales Tax Return" and use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Retail Delivery Fees

Effective July 1, 2022: Retailers that make deliveries must collect and remit a \$0.27 retail delivery fee for each sale of taxable tangible personal property delivered by motor vehicle to a location in Colorado. Download and file the Retail Delivery Fee Return, form DR 1786 to register a Retail Delivery Fee account. For more information go to, [Tax.Colorado.gov/Fees](https://tax.colorado.gov/Fees)

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.

A Food for domestic home consumption §§ 39-26-707(1)(e) & 39-26-102(4.5), C.R.S.	K Renewable energy components § 39-26-724, C.R.S.
B Machinery and machine tools, other than those described in exemption (P) below § 39-26-709(1), C.R.S.	L Beetle wood products as defined in § 39-26-723, C.R.S. effective July 1, 2021.
C Gas, electricity, and other specified fuels for residential use § 39-26-715(1)(a)(II), C.R.S.	M Sales for the benefit of Colorado schools, school activities, and school organizations §§ 39-26-725 & 39-26-718(1)(c), C.R.S.
D Low-volume sales by charitable organizations § 39-26-718(1)(b), C.R.S.	O Property used in space flight § 39-26-728, C.R.S.
E 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	P 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.
G Food, not including candy and soft drinks, sold through vending machines § 39-26-714(2), C.R.S.	Q Sales on retail marijuana and retail marijuana products §§ 39-28.8-202 & 39-26-729, C.R.S.
H Certain medium and heavy-duty vehicles, engines, motors, and conversion parts § 39-26-719(1), C.R.S.	R 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 www.RTD-Denver.com 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%	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 within the City of Lakewood and the City of Littleton	0.43%	3.33%	I-J
Mesa County Gateway	Within designated areas of unincorporated Mesa County	1%	0	I-J
Mesa County Whitewater	Within designated areas of unincorporated Mesa County	1%	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%
	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
Summit Combined Housing Authority	Summit County Limits	0.725%	0	A, B, C, D, E, G, H, K, L, M, O, P, R	0.125% (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%	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%	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%	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%	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%	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%	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%	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
Delta County HSD	All of Delta County	0.80%	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
Lake County	Lake County limits (Leadville 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
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
San Miguel County	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% ⁷	E	2.50%	Contact City directly
Alma	Park	3%	3.33%		None	
Antonito	Conejos	4%	3.33%		None	

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:
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	3%	3.33%	A, B, C, E, K	3%	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
Eckley	Yuma	2.10%	0	A, B, C, D, E, G, H, K, M, O, P	2.10%	Motor Vehicles
Elizabeth	Elbert	4%	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:
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
Estes Park	Larimer	5%	3.33%		2%	Motor Vehicles
Fairplay	Park	4%	3.33%	A	None	
Firestone	Weld	3.60% ⁴	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	Powers	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
Grover	Weld	1%	0	A, B, C, D, E, G, H, K, L, M, O, P, Q, R	1%	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	Powers	3%	3.33%		None	
Holyoke	Phillips	1.50%	3.33%		1.5%	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:
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% ⁴	3.33%		3.5%	Motor Vehicles, Building Materials
Julesburg	Sedgwick	2.30%	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% ⁴	0		None	
La Jara	Conejos	3%	3.33%		3%	Motor Vehicles, Building Materials
La Junta	Otero	3%	3%	D, E, M	3%	Contact city directly
La Salle	Weld	3.50%	3.33%		2%	Motor Vehicles, Building Materials
La Veta	Huerfano	3.50%	3.33%		None	
Larkspur	Douglas	4%	0	A, B, C, D, E, G, H, L, K, M, O, P, Q, R	None	
Las Animas	Bent	4%	3.33%		4%	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
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	

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:
Mead	Weld	3%	0	A, B, C, K	3%	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	
Monument	El Paso	3.50%	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
Ramah	El Paso	2%	0	A, B, C, K	None	

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:
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
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% ⁶		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%	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	
Clear Creek	2.65%	0		None	
Conejos	2%	0	A, B, C, D, E, G, H, K, L, M, O, P, R	2%	Motor Vehicles, Building Materials
Costilla	1%	0		None	
Crowley	2%	3.33%	E	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% ³	A, B, C, D, E, G, H, K, L, M, O, P, Q	1%	Motor Vehicles, Building Materials
Eagle	1.50% ¹	0	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	
Grand	1.30%	3.33% ³	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	
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

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:
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% ²	3.33%		2%	Building Materials
Moffat	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% ¹	0		0.50% ⁵	Motor Vehicles, Building Materials
Pitkin (in Basalt)	2.60% ¹	0		0.50% ⁵	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% ²	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
Summit	2.75% ¹	0		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

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

Corrections or changes since July 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. Arvada, CO 80002	720-898-7100	Adams, Jefferson	3.46%	0	0
Aspen	427 Rio Grande Pl. Aspen, CO 81611	970-920-5006	Pitkin	2.40% 2.10% ⁶	3.30% ⁴	W
Aurora	15151 E Alameda Pkwy, 1st Floor Aurora, CO 80012	303-739-7800	Adams, Arapahoe Douglas	3.75%	0	W
Avon	PO Box 975 Avon, CO 81620	970-748-4019	Eagle	4% ⁵	0	0
Black Hawk ³	PO Box 68 Black Hawk, CO 80422	303-582-2283	Gilpin	6%	0	0
Boulder	136 Alpine, 1st Floor Boulder, CO 80304	303-441-3050	Boulder	3.86% 4.01% ¹	0	\$25.00
Breckenridge	PO Box 168 Breckenridge, CO 80424	970-453-2251	Summit	2.50%	0	W
Brighton	500 South 4th Ave. Brighton, CO 80601	303-655-2041	Adams, Weld	3.75%	3.33% ⁴	\$15.00
Broomfield	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	4.15%	3% ⁴	0
Carbondale	511 Colorado Ave. Carbondale, CO 81623	970-510-1204	Garfield	3.50%	3.33% ⁴	\$25.00
Castle Pines	360 Village Square Ln. Ste 215, Castle Pines, CO 80108	303-705-0200	Douglas	2.75%	3.33% ⁴	\$25.00
Castle Rock	100 North Wilcox Castle Rock, CO 80108	303-660-1397	Douglas	4%	3.33% ⁴	\$10.00
Centennial	13133 E Arapahoe Rd. Centennial, CO 80112	303-325-8000	Arapahoe	2.50%	0	W
Central City	Box 249 Central City, CO 80427	303-582-5251	Gilpin	6%	3.33%	\$35.00
Cherry Hills Village	2450 E Quincy Cherry Hills Village, CO 80110	303-789-2541	Arapahoe	3% ⁶ 3.50%	2.5%	W
Colorado Springs	PO Box 1575 MC225 Colorado Springs, CO 80901	719-385-5903	El Paso	3.07%	0	W
Commerce City	7887 E 60th Ave. Commerce City, CO 80022-4199	303-289-3628	Adams	4.50%	2% ⁴	\$20.00
Cortez	210 E Main St. Cortez, CO 81321	970-565-3402	Montezuma	4.05%	1.30%	\$10.00
Craig	300 W Fourth St Craig, CO 81625	970-826-2003	Moffat	4%	3.33%	W
Crested Butte	PO Box 39, 507 Maroon Ave Crested Butte, CO 81224	970-349-5338	Gunnison	4.50%	1.50%	\$100.00
Dacono	512 Cherry Ave PO Box 186, Dacono, CO 80514	303-833-2317	Weld	3%	3.33% ⁴	W
Delta	PO Box 19, 360 Main St. Delta, CO 81416-0019	970-874-7908	Delta	3%	0	\$10.00
Denver	201 W Colfax Ave. Denver, CO 80202	720-913-9400	Denver	4.81% 4% ¹ 7.25% ³	0	W
Durango	949 2nd Ave. Durango, CO 81301	970-375-5010	La Plata	3.50%	3.33% ⁴	\$35.00
Edgewater	2401 Sheridan Blvd. Edgewater, CO 80214	303-238-7803	Jefferson	3.50%	2% ⁴	W
Englewood	1000 Englewood Pkwy. Englewood, CO 80110-2373	303-762-2422	Arapahoe	3.50%	0	\$25.00

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
Evans	1100 37th St. Evans, CO 80620	970-475-1109	Weld	4.50%	3.33% ⁴	\$25.00
Federal Heights	2380 W 90th Ave. Federal Heights, CO 80260	303-428-3526	Adams	4%	0	\$15.00
Fort Collins	PO Box 580 Fort Collins, CO 80522-0580	970-221-6780	Larimer	3.85% 2.25% ²	0	0
Frisco	PO Box 4100	970-668-9127	Summit	2%	3.33% ⁴	\$75.00
Glendale	950 S Birch St. Glendale, CO 80246	303-639-4706	Arapahoe	3.75%	0	W
Glenwood Springs	101 W 8th St. Glenwood Springs, CO 81601	970-384-6420	Garfield	3.70%	0	\$25.00
Golden	911 10th St. Golden, CO 80401	303-384-8000	Jefferson	3%	0	\$20.00
Grand Junction	250 N 5th St. Grand Junction, CO 81501	970-244-1521	Mesa	3.25%	3.33%	\$10.00
Greeley	1000 10th St. Greeley, CO 80631	970-350-9733	Weld	3.46% ² 4.11%	0	0
Greenwood Village	6060 S Quebec St. Greenwood Village, CO 80111-4591	303-486-8299	Arapahoe	3%	0	\$10.00
Gunnison	PO Box 239 Gunnison, CO 81230	970-641-8070	Gunnison	4%	4%	\$20.00
Gypsum	PO Box 130 Gypsum, CO 81637	970-524-1753	Eagle	3%	3.33%	W
Lafayette	1290 S Public Rd. Lafayette, CO 80026	303-665-5588	Boulder	3.87%	2.50% ⁴	0
Lakewood	480 S Allison Pkwy. Lakewood, CO 80226-3127	303-987-7630	Jefferson	3% ⁵	0	\$15.00
Lamar	102 E Parmenter St. Lamar, CO 81052	719-336-1370	Prowers	3%	3.33% ⁴	\$10.00
Littleton	2255 W Berry Ave. Littleton, CO 80120	303-795-3768	Arapahoe Douglas Jefferson	3.75%	2.50% ⁴	0
Lone Tree	9220 Kimmer Dr, Ste 100 Lone Tree, CO 80124	303-708-1818	Douglas	2.8125%	0	\$10.00
Longmont	350 Kimbark St. Longmont, CO 80501	303-651-8672	Boulder Weld	3.53%	3% ⁴	\$25.00
Louisville	749 Main Louisville, CO 80027	303-335-4514	Boulder	3.65%	0	\$25.00
Loveland	500 E 3rd St., Ste 110 Loveland, CO 80537	970-962-2698	Larimer	3% ⁵	0	\$20.00
Montrose	PO Box 790 Montrose, CO 81402	970-240-1400	Montrose	3.88%	1.33%	\$35.00
Mt. Crested Butte	PO Drawer 5800 Mt. Crested Butte, CO 81225-5800	970-349-6632	Gunnison	5% 3% ⁶	3.33%	W
Mountain Village	455 Mountain Village Blvd, Ste A Mountain Village, CO 81435	970-369-6407	San Miguel	4.50%	3.33%	W
Northglenn	11701 Community Center Dr. Northglenn, CO 80233	303-450-8729	Adams, Weld	4% 3% ²	1%	\$15.00
Parker	20120 E Mainstreet. Parker, CO 80138-7334	303-805-3228	Douglas	3%	3.33% ⁴	\$20.00
Pueblo	PO Box 1427 Pueblo, CO 81002	719-553-2659	Pueblo	3.70%	0	\$50.00
Ridgway	PO Box 10 Ridgway, CO 81432-0010	970-626-5308	Ouray	3.60%	2.33%	\$25.00

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
Rifle	PO Box 1908 Rifle CO 81650	970-625-2121	Garfield	4.25%	0	\$12.00
Sheridan	4101 S Federal Sheridan, CO 80110	303-762-2200	Arapahoe	3.50%	0	W
Silverthorne	PO Box 1309 Silverthorne, CO 80498	970-262-7300	Summit	2%	2.33% ⁴	\$75.00
Snowmass Village	PO Box 5010 Snowmass Village, CO 81615	970-923-3796	Pitkin	3.50%	0	\$85.00
Steamboat Springs	PO Box 772869 Steamboat Springs, CO 80477-2869	970-871-8233	Routt	4.50%	0	\$50.00
Sterling	PO Box 4000 Sterling, CO 80751	970-522-9700	Logan	3%	0	0
Telluride	PO Box 397 Telluride, CO 81435	970-728-2152	San Miguel	2% ¹ 4.50%	1.35%	W
Thornton	9500 Civic Center Dr. Thornton, CO 80229	303-538-7400	Adams	3.75%	3% ⁴	0
Timnath	4800 Goodman St. Timnath, CO 80547	970-224-3211	Larimer	3%	3.33%	\$25.00
Vail	75 S Frontage Rd W Vail, CO 81657	970-479-2125	Eagle	4.50% 4% ²	0	0
Westminster	4800 W 92nd Ave. Westminster, CO 80031	303-658-2065	Adams Jefferson	3.85%	0	0
Wheat Ridge	7500 W 29th Ave. Wheat Ridge, CO 80033-8001	303-235-2820	Jefferson	3.50%	2% ⁴	\$20.00
Windsor	301 Walnut Windsor, CO 80550	970-674-2486	Larimer Weld	3.95%	2.33% ⁴	\$10.00
Winter Park	PO Box 3327 Winter Park, CO 80482	970-726-8081	Grand	7%	0	\$60.00
Woodland Park	PO Box 9045 Woodland Park, CO 80866-9045	719-687-5214	Teller	4.09% 1% ⁶	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 July 2022 in bold.

- ¹ Sales tax on food & liquor for immediate consumption.
- ² Food for home consumption.
- ³ Automobile rentals for less than 30 days.
- ⁴ Cap at a certain amount.
- ⁵ 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.
- ⁶ Use tax
- ^w Contact the city directly.