



To: Mayor Kudron and the Board of Trustees
From: Heike Wilson, Town Treasurer
Re: Use Tax
Date: July 11, 2022

Background

Currently our use tax form gives consumers the option of

Option A. As you purchase building materials, you may present your building permit showing "Use Tax Paid" and NOT be charged up to 5% of the municipal tax on the items so purchased.

Option B. If a local sales tax is charged on your construction material purchases, save your receipts. Please note the building permit number, date of purchase, and construction site location for the purchases and present the receipts to the Town Clerk. After verifying the items submitted and computing the taxes paid, you will be reimbursed for the local sales tax paid up to (but not exceeding) the total amount of use tax paid.

The staff had requested an update our current form and practice regarding refunds of construction use tax to be consistent and in line with current Colorado Revised Statutes and the State of Colorado Department of Revenue policies. Currently the Town of Grand Lake practice has been to refund any town or city's sales tax when the consumer produces all receipts.

Here is some information from the Colorado Department of Revenue (DOR)

DOR advises the Town to have the consumer get with the retailer to refund the tax paid in error. If they cannot get a refund from the retailer then the request for a refund needs to be made through the State of Colorado DOR <https://tax.colorado.gov/sales-tax-refund> unless the sales tax is paid to a home rule, self-collecting jurisdictions, then they must contact them directly. The DOR statute is 3 years for requesting a refund per 39-26-703 through them. DOR also communicated they have the knowledge and administration to handle refunds that comply with all the tax rules.

Colorado DOR requires homeowners, contractors, and subcontractors to pay use or sales tax on construction items subject to sales tax unless they have been approved by the State for a tax-exempt certificate.

Publications

Here are some publications the DOR has published regarding use and sales tax for further information and understanding.



Colorado Revised Statutes 2021 Title 29-2-105(2)

No sales tax of any statutory or home rule city, town, city and county, or county shall apply to the sale of construction and building materials, as the term is used in section 29-2-109, Colorado Revised Statutes if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to such local government evidencing that a local use tax has been paid or is required to be paid.

Contractors who perform construction work on real property are subject to a number of special tax rules based on various factors. Depending on circumstances, a contractor may be considered a consumer and required to pay sales tax on purchases they make. Under other circumstances, contractors may be considered retailers and required to collect sales tax from their customers. This FYI discusses who qualifies as a contractor, the tax treatment for purchases and sales a contractor might make, the tax implications of contract terms, sales tax licensing requirements applicable to contractors, and the application of city, county, and special district sales and use taxes to contractors can be found here **Contractors and Retailer-Contractors FYI publication from the COR [03.2020 Sales6.pdf \(colorado.gov\)](#).**

Sales and Use Tax publication

Colorado Department of Revenue Publishes sales and use tax for each jurisdiction in the State on DR 1002. This form is attachment A. This publication, which is updated on January 1 and July 1 each year.

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

Out of the 160 State-Collected sales tax Municipality 88 collect construction/building material use tax including, Winter Park, Fraser, Granby. Kremmling and Hot Sulphur Springs do not.

Next Steps

The Staff recommends the Town of Grand Lake keep the collection of construction use tax. The staff also recommends all refunds requests should be handled by Colorado DOR as they have the knowledge and administration to handle these requests.

Based on the Trustees feedback and direction the staff will work on any updates of forms and codes if needed for presentation for a future board meeting.

Attachment A

DR 1002 (07/01/22)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Division
PO Box 17087
Denver CO 80217-0087

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 | 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 |
| 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 | Prowers | 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 |
| Ourray | 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.