



DO NOT SEND

DR 0100 (12/13/16)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0013
www.TaxColorado.com

Colorado Retail Sales Tax Return

with Deductions & Exemptions Schedules

General Information

These instructions are provided to assist you with completing your Colorado sales tax return.

You must file a sales tax return every period, even if no tax has been collected or no tax is due. Failure to file will result in estimated billings. If you do not file the required returns, the department will close your account and your sales tax license will no longer be valid. Zero returns can be filed online.

SSN and FEIN

Verify you are using a correct Federal Employer Identification Number (FEIN) or Social Security number (SSN). If your account does not have a valid FEIN or SSN, your return could be delayed and you will receive a notice to provide valid proof of the FEIN or SSN. Note: This will also prevent you from obtaining an EFT number for payments and prevent you from filing by spreadsheet or XML.

Colorado Account Number

Enter your eight-digit account number and four-digit site/location number. For example: XXXXXXXX-XXXX. Each sales tax return must have a site/location number entered on the return in order to be processed. This helps the department identify and properly allocate local jurisdiction taxes that are paid with the return.

Period

Enter the filing period as MM/YY-MM/YY.

If filing for the first quarter (Jan. through March) of 2016, the dates for this period on a paper form should be 01/16-03/16. When filing in Revenue Online, the system will only require the end date of each period. (e.g., first quarter: 03312016)

Location Jurisdiction Code

Enter the six-digit location jurisdiction code for your site/location. These codes can be found in the Location/Jurisdiction Codes for Sales Tax Filing, DR 0800.

Due Date

Returns must be filed online or postmarked on or before the 20th day of the month following the reporting period.

Monthly Returns: due the 20th day of the month following the reporting month.

Quarterly Returns:

January – March due April 20

April – June due July 20

July – September due October 20

October – December due January 20

Annual Returns: due January 20

Note: If the 20th is a weekend or holiday, the return is due the next business day.

For more information, see FYI General 15: Colorado Department of Revenue Tax Due Dates.

Filing an Amended Return?

If you are filing an amended return, check the amended return box. A separate amended return must be filed for each period and/or each site. The amended return must show all lines as corrected, not merely the difference(s). The amended return replaces the original in its entirety.

Recommended Forms, Publications and Resources

Resources available on the Colorado Taxation web site

www.TaxColorado.com

- Sales and Use Tax General Information and Reference Guide, DR 0099
- FYI Sales 1: How to Document Sales to Retailers, Tax-Exempt Organizations and Direct Pay Permit Holders
- FYI Sales 4: Taxable and Tax Exempt Sales of Food and Related Items
- Colorado Department of Revenue Electronic Funds Transferred (EFT) Program For Tax Payments, DR 5782
- Authorization for Electronic Funds Transfer (EFT) For Tax Payments, DR 5785
- Sales Tax Web pages
- The Colorado Business Resource Book, www.coloradoSBDC.org



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Tax Education

Free public tax classes are offered in our Taxpayer Service Center locations. Please visit the Education page of the Taxation web site www.TaxColorado.com to view current schedules and to register.

Colorado Sales Taxes

State Sales Tax

The state sales tax rate is 2.9% and is reported in the state column of this return.

RTD and CD Taxes

Regional Transportation District (RTD) and the Scientific and Cultural Facilities District (CD) taxes are administered in the same manner as state sales tax. The RTD sales tax rate is 1% and the CD sales tax rate is .1%. These taxes are reported in the RTD/CD column.

Special District Taxes

Special district taxes which are reported in the Special District column include the Regional Transportation Authority (RTA), Multi-Jurisdictional Housing Authority (MHA), Public Safety Improvements (PSI), Health Services District (HSD) and the Metropolitan District Tax (MDT).

Special district taxes which are not reported in the special district column include the Mass Transportation System Tax (MTS) and the Local Improvement District Tax (LID). MTS is reported in the County/MTS column and LID taxes are reported in the City/LID column.

The Baptist Road RTA (BRRTA) and the Football District Tax (FD) have both expired and any tax collected on periodic lease or credit payments must be remitted on the Colorado Special District Sales Tax Return Supplement, DR 0200.

County and City Taxes

County and city sales taxes collected by the state are administered in the same manner as state sales tax. If the sale is subject to state sales tax, it is also subject to state-collected local sales tax. Exceptions to this guideline as well as local sales tax rates are listed in the Colorado Sales/Use Tax Rates, DR 1002. Local sales taxes are reported in the County/MTS and City/LID columns.

For more information on guidelines for local sales tax, refer to FYI Sales 62: Guidelines for Determining When to Collect State-Collected Local Sales Tax.

Self-Collected Home-Rule Cities

Home-rule cities that collect their own local sales tax may have different guidelines and must be contacted directly. These cities are listed in the DR 1002 along with their contact information.

Electronic Filing

This return can be filed electronically through Revenue Online, see Revenue Online Filing Information.

Sales tax filers with two or more sites (locations) may file by XML (Extensible Markup Language) or Excel spreadsheet. A list of XML approved software vendors is available on the web site www.TaxColorado.com under Software Developers-Sales Tax XML. Use of the department's pre-approved XML software does not require individual approval. For the Excel spreadsheet, there is a template and handbook on the website. Use of the Excel

spreadsheet requires individual approval by the department before it can be used. For more information on spreadsheet filing, refer to the Spreadsheet Upload Handbook available at the Taxation website under the Alpha Index letter "S" for spreadsheet filing.

REVENUE ONLINE FILING INFORMATION

You Can Easily File Your Return Online!

To save time and reduce filing errors, file this return through Revenue Online. Use www.Colorado.gov/RevenueOnline to register, file, pay and manage your sales tax account.

If you cannot file through Revenue Online, refer to the Paper Filing Instructions below and complete this return in its entirety.

PAPER FILING INSTRUCTIONS

Line 1. Gross Sales and Services

Enter total gross sales and services for this site/location only. Include all taxable and nontaxable sales and collection of bad debts previously deducted. You will enter non-taxable deductions and exemptions on the Deductions and Exemptions Schedules.

Line 2a. Sales to licensed dealers

Enter sales made to other licensed dealers (retailers) for resale.

Line 2b. Deductions

Enter allowed deductions listed on the deductions schedule from Page 2; Part A. Deductions taken on the "Other" line must include an explanation. If you are claiming deductions on this line, the deductions schedule is required and must accompany this return.

Line 3. Net Sales

Subtract total deductions (line 2c) from gross sales and services (line 1) \$_____ this is your net sales. Enter this amount in each applicable column. The net sales must be the same across all applicable columns. Do not enter different amounts in the State, RTD/CD, Special District, County/MTS and the City/LID columns.

Line 3a. Sales out of taxing area

Enter the amount of sales delivered out of your taxing area for this site/location only. Note: This is applicable to physical site/locations only.

Line 3b. Exemptions

Enter the amount of state and applicable local exemptions listed on the exemptions schedule from Page 3; Part B. Exemptions taken on the "Other" line must include an explanation. Exemptions may be specific to state, county, city and special districts. Refer to DR 1002. If you are claiming exemptions on this line, the exemptions schedule is required and must accompany this return.

Line 3c. Overpayment from previous return

If you overpaid sales tax on a previous return, you may deduct the overpayment amount on line 3c only if there is not an existing credit on the account due to the overpayment. To calculate the dollar amount on line 3c, you will divide the tax overpayment by the same tax rate you used to calculate the tax due on the original return. The calculation must be done for each applicable tax for each site. Do not reduce the tax liability below zero. Note: If a credit is carried forward for city taxes, the credit can only be



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deducted in the city column.

Tax Rate: Tax rates are listed in the Colorado Sales/Use Tax Rates, DR 1002 and in Revenue Online under "Additional Services" then "View Sales Rates and Taxes".

Line 6. Excess tax collected

Enter the amount of excess tax collected. For example: The tax rate decreased but tax was collected at the old rate on payments made after the effective date of the new tax rate. Excess tax has been collected and should be reported on this line.

Line 8a. Service Fee Rate

Service fee rates are published in the Colorado Sales/Use Tax Rates, DR 1002.

Line 8b. Service Fee (Discount)

A "discount" is given to vendors who timely file and pay their sales taxes. If your return and payment are postmarked and received timely, you can subtract the applicable service fee from your sales tax due. Note: not all jurisdictions allow a service fee. Refer to the DR 1002 for more information.

Line 10: Tax on inventory usage

If your business takes out of its inventory goods that were purchased tax-free for resale and uses the goods for personal or business purposes, you must pay sales tax on those items when they are taken out of inventory and used. The cost of the items must be entered on line 10 of this form. Tax is due for state, RTD, CD, special districts, county or state-collected city tax. Do not use this line to file/pay consumer use. Consumer Use Tax is reported on the DR 0252 and DR 0251.

Lines 12 and 13. Penalty and Interest

If this return and remittance is postmarked or electronically made after the due date, a penalty of 10% plus .5% per month (not to exceed 18%) is due. Interest is due at the prime rate, effective July 1 of the previous year. Penalty and interest rates can be found in FYI General 11: Colorado Civil Tax Penalties and Interest.

Line 15. Total Amount Owed

Enter the total from all columns. Check for mathematical and transposition errors. Both the amount on the return and the amount of the payment must match.

To avoid processing delays, complete all applicable and required lines. Lines on the return can be left blank if the value is zero, except for lines 1, 3, 4, 5, 9, 10, and 11.

Multi-Location Filers: A separate DR 0100 must be filed for each physical site or for each non-physical site that is collecting sales tax. All physical sites must file a return even if there were no sales. Verify your sites/locations in Revenue Online under "Additional Services". For additional information, refer to FYI Sales 58: Requirements for Sales Tax Remittance for Multiple Location Companies.

Deductions and Exemptions Schedules (Page 2, Part A and Page 3, Part B)

If deductions and exemptions are being claimed on lines 2b and 3b, the Deductions and Exemptions Schedules are required and must be attached to the sales tax return. ***If these schedules are missing, incomplete or incorrect, all deductions and exemptions will be disallowed.*** A separate schedule must be completed and submitted for each site/location. For more information on allowed deductions and exemptions, refer to DR 1002. Additional information is available at the Taxation website under the Alpha Index letter "S" for Sales Tax.

PAYMENT INFORMATION

Online Payments

EFT Payment (No Fee)

Pay by electronic fund transfer (EFT) via ACH Debit or Credit. EFT registration is required prior to making your payment. Payments cannot be made until 24-48 hours after you register.

Credit Card/E-Check

Pay by using a credit card or electronic check. There is an additional service fee for making a payment using these methods.

Paper Check

Online Filing with Payment Coupon

You can print a payment coupon from Revenue Online after you have filed your return electronically. Select "Payment Coupon", in the Payment Option. You can print a coupon for each period.

Paper Filing with Payment

If you are filing and paying by mail, include the account number, filing period and write **"sales tax"**, on your check to ensure proper credit is applied to your account. One check can be remitted for the total for all returns.

Sign and date the return and mail with your payment to:

Colorado Department of Revenue

Denver, CO 80261-0013

Retain copies of all returns for your records.

If you need further assistance, please call our Customer Service Center at 303-238-7378.

Location/Jurisdiction Codes for Sales Tax Filing

Sales tax filers with two or more locations/sites may file by XML (Extensible Markup Language) or Excel spreadsheet. A list of XML approved software vendors is available on the website www.TaxColorado.com under Multiple Location/Jurisdiction Filers. Use of the department's pre-approved XML software does not require individual approval. For the Excel spreadsheet, there is a template and handbook on the Web site. Use of the Excel spreadsheet requires individual approval by the department before it can be used.

When you file sales tax returns by paper or XML/Excel spreadsheet, you must use the six digit location/jurisdiction codes. For more information please see online sales tax at www.Colorado.gov/salestax. **The location/jurisdiction code is determined by the location address of the actual site location.**

*** Note:** For sales made in unincorporated areas of any Colorado county (not within any city or town), use the county code and the code "0206", which is a generic designation. The designation of an unincorporated area must be verified with the county assessor's office. For example, for sales in unincorporated Arapahoe

County, use the code 10-0206. For businesses such as telecommunication or utility companies that make sales in unincorporated areas of any Colorado county but do not have a physical location in such areas, use the code 10-0207.

Applying for Non-Physical Sites

To apply for non-physical sites, email dor_multilocations@state.co.us. For each site include the city name, county, location/jurisdiction code and a ZIP code. Use the View Business Location Rates system, available at www.colorado.gov/revenueonline to:

- Verify open sites
- Verify the four-digit location code on your sales tax account.
- Verify tax rates at each location.
- Verify location jurisdiction codes for each of your locations.

When not using a preprinted DR 0100, be sure to put the six-digit jurisdiction code on the far right side of the "Due Date" box, right above the "Period" box on the DR 0100.

Counties listed below are hyperlinks. Click on desired county to navigate directly to that list.

Adams County	Denver County	Kit Carson County	Phillips County
Alamosa County	Dolores County	Lake County	Pitkin County
Arapahoe County	Douglas County	La Plata County	Prowers County
Archuleta County	Eagle County	Larimer County	Pueblo County
Baca County	Elbert County	Las Animas County	Rio Blanco County
Bent County	El Paso County	Lincoln County	Rio Grande County
Boulder County	Fremont County	Logan County	Routt County
Broomfield County	Garfield County	Mesa County	Saguache County
Chaffee County	Gilpin County	Mineral County	San Juan County
Cheyenne County	Grand County	Moffat County	San Miguel County
Clear Creek County	Gunnison County	Montezuma County	Sedgwick County
Conejos County	Hinsdale County	Montrose County	Summit County
Costilla County	Huerfano County	Morgan County	Teller County
Crowley County	Jackson County	Otero County	Washington County
Custer County	Jefferson County	Ouray County	Weld County
Delta County	Kiowa County	Park County	Yuma County

Adams County (12)			
City	Loc/Juris Code	City	Loc/Juris Code
Adams City (mail via Commerce City)	12-0055	Henderson	12-0019
Arvada	12-0058	Irondale	12-0206*
Aurora	12-0003	Lochbuie	12-0061
Barr Lake (mail via Brighton)	12-0005	Northglenn	12-0054
Bennett	12-0007	Remainder of Adams	12-0207
Brighton	12-0008	Rocky Mountain Arsenal	12-0055
Brighton (Unincorporated, CD only)	12-0009	Space City	12-0206*
Commerce City	12-0055	Strasburg	12-0060
Denver (mail via 80241)	12-0206*	Thornton	12-0044
Derby (mail via Commerce City)	12-0055	Unincorporated	12-0206
Dupont	12-0013	Watkins	12-0041
Eastlake	12-0014	Welby	12-0044
Federal Heights	12-0016	Westminister	12-0043
Fitz Army Hospital	12-0003		

Alamosa County (30)			
City	Loc/Juris Code	City	Loc/Juris Code
Alamosa	30-0001	Remainder of Alamosa	30-0207
Hooper	30-0010	Unincorporated	30-0206
Mosca	30-0013		

Arapahoe County (10)			
City	Loc/Juris Code	City	Loc/Juris Code
Aurora	10-0001	Englewood	10-0006
Aurora (CD Only)	10-0002	Fort Logan	10-0007
Bennett	10-0042	Foxfield	10-0009
Bow Mar (mail via Littleton)	10-0037	Glendale	10-0033
Buckley Field	10-0206*	Greenwood Village (mail via Englewood)	10-0034
Byers	10-0003	Littleton	10-0011
Centennial	10-0040	Remainder of Arapahoe	10-0207
Cherry Hills Village (mail via Englewood)	10-0031	Sheridan (mail via Englewood)	10-0020
Columbine Valley (mail via Littleton)	10-0032	Strasburg	10-0022
Deer Trail	10-0005	Unincorporated	10-0206
Denver	10-0036	Watkins	10-0043

Archuleta County (48)			
City	Loc/Juris Code	City	Loc/Juris Code
Arboles	48-0001	Pagosa Springs	48-0012
Azotea Cont (mail via Chromo)	48-0206*	Piedra (mail via Bayfield)	48-0206
Chimney Rock	48-0003	Remainder of Archuleta	48-0207
Chromo	48-0004	Unincorporated	48-0206

Baca County (22)			
City	Loc/Juris Code	City	Loc/Juris Code
Campo	22-0006	Stonington	22-0023
Deora (mail via Las Animas)	22-0008	Two Buttes	22-0024
Lycan	22-0015	Unincorporated	22-0206
Midway	22-0028	Uteleyville (mail via Pritchett)	22-0025
Pritchett	22-0018	Vilas	22-0026
Remainder of Baca	22-0207	Walsh	22-0027
Springfield	22-0022		

Bent County (29)			
City	Loc/Juris Code	City	Loc/Juris Code
Fort Lyon	29-0007	McClave	29-0019
Hasty	29-0011	Remainder of Bent	29-0207
Las Animas	29-0016	Unincorporated	29-0206

Boulder County (07)			
City	Loc/Juris Code	City	Loc/Juris Code
Allenspark	07-0001	Louisville	07-0041
Boulder	07-0003	Lyons	07-0042
Cliff (mail via Pinecliff)	07-0052	Nederland	07-0049
Eldora	07-0019	Niwot	07-0050
Eldorado Springs	07-0020	Peaceful Valley (mail via Lyons)	07-0051
Erie	07-0081	Pinecliff	07-0052
Ferncliff (mail via Allenspark)	07-0206*	Raymond (mail via Lyons)	07-0206*
Gold Hill (mail via Boulder)	07-0024	Remainder of Boulder	07-0207
Hygiene	07-0032	Superior (mail via Louisville)	07-0067
Jamestown	07-0033	Unincorporated	07-0206
Lafayette	07-0034	Ward	07-0073
Longmont	07-0040		

Broomfield County (64)			
City	Loc/Juris Code	City	Loc/Juris Code
Broomfield (RTD and CD)	64-0001	Broomfield (RTD, CD and Local Improvement District)	64-0006
Broomfield (CD Only)	64-0005		

Chaffee County (31)			
City	Loc/Juris Code	City	Loc/Juris Code
Buena Vista	31-0008	Poncha Springs	31-0027
Garfield	31-0013	Salida	31-0031
Granite	31-0014	Remainder of Chaffee	31-0207
Nathrop	31-0024	Unincorporated	31-0206

Cheyenne County (46)			
City	Loc/Juris Code	City	Loc/Juris Code
Arapahoe	46-0001	Remainder of Cheyenne	46-0207
Cheyenne Wells	46-0006	Unincorporated	46-0206
Kit Carson	46-0009	Wild Horse	46-0012

Clear Creek County (51)			
City	Loc/Juris Code	City	Loc/Juris Code
Downieville (mail via Dumont)	51-0005	Lawson (mail via Idaho Springs)	51-0013
Dumont	51-0006	Remainder of Clear Creek	51-0207
Empire	51-0007	Silver Plume	51-0015
Evergreen	51-0206*	Unincorporated	51-0206
Georgetown	51-0010	Urad (mail via Empire)	51-0206*
Idaho Springs	51-0011		

Conejos County (25)			
City	Loc/Juris Code	City	Loc/Juris Code
Antonito	25-0001	Platoro (mail via Monte Vista)	25-0028
Capulin	25-0004	Remainder of Conejos	25-0207
Conejos	25-0005	Romeo	25-0021
La Jara	25-0206*	Sanford	25-0023
La Jara	25-0010	Unincorporated	25-0206
Manassa	25-0015		

Costilla County (38)			
City	Loc/Juris Code	City	Loc/Juris Code
Blanca	38-0001	Remainder of Costilla County	38-0207
Chama	38-0003	San Acacio	38-0018
Fort Garland	38-0005	San Luis	38-0019
Garcia	38-0006	San Pablo	38-0020
Jaroso	38-0009	Unincorporated	38-0206
Mesita	38-0013		

Crowley County (36)			
City	Loc/Juris Code	City	Loc/Juris Code
Crowley	36-0001	Remainder of Crowley	36-0207
Manzanola	36-0009	Sugar City	36-0008
Olney Springs	36-0005	Unincorporated	36-0206
Ordway	36-0006		

Custer County (52)			
City	Loc/Juris Code	City	Loc/Juris Code
Remainder of Custer	52-0207	Unincorporated	52-0206
Rosita (mail via Westcliffe)	52-0006	Westcliffe	52-0009
Silver Cliff	52-0008	Wetmore	52-0010

Delta County (18)			
City	Loc/Juris Code	City	Loc/Juris Code
Austin	18-0042	Hotchkiss	18-0018
Bowie (mail via Paonia)	18-0003	Lazear	18-0021
Cedaredge	18-0006	Orchard City	18-0042
Crawford	18-0010	Paonia	18-0024
Cory	18-0042	Remainder of Delta	18-0207
Delta	18-0011	Unincorporated	18-0206
Eckert	18-0042		

Denver County (01)			
City	Loc/Juris Code	City	Loc/Juris Code
Denver	01-0006	Montbello	01-0006

Dolores County (58)			
City	Loc/Juris Code	City	Loc/Juris Code
Cahone	58-0002	Remainder of Dolores	58-0207
Dove Creek	58-0004	Rico	58-0010
Dunton	58-0206*	Unincorporated	58-0206

Douglas County (47)			
City	Loc/Juris Code	City	Loc/Juris Code
Aurora (Incorporated RTD/CD)	47-0030	Littleton (Incorporated CD Only)	47-0048
Castle Pines (mail via Castle Rock)	47-0043	Littleton (mail via Omnipark) Obsolete	47-0044
Castle Pines (Public Improvement Fee)	47-0047	Lone Tree	47-0031
Castle Rock	47-0002	Lone Tree (Annexed) Obsolete	47-0032
Deckers (mail via Sedalia) Obsolete	47-0004	Louviers (CD)	47-0013
Franktown (CD OnlyUnincorporated)	47-0006	Parker	47-0016
Franktown (RTD/CD)	47-0007	Parker (mail via Meridian South) Obsolete	47-0045
Highlands Ranch (RTD/CD)	47-0028	Parker (Incorporated CD only)	47-0046
Highlands Ranch (CD)	47-0029	Perry Pines (mail via Sedalia) Obsolete	47-0018
Larkspur	47-0012	Remainder of Douglas	47-0207
Littleton (Incorporated RTD, CD)	47-0027	Remainder of Douglas (CD Only)	47-0208
Littleton (mail via Acres Green) (Unincorporated)(RTD/CD) Obsolete	47-0040	Sedalia	47-0017
Littleton (Unincorporated CD only) West of HWY 85	47-0041	Unincorporated	47-0206
Littleton (Lincoln Station LID) (Unincorporated)	47-0042	Westcreek (mail via Sedalia) Obsolete	47-0022

Eagle County (44)			
City	Loc/Juris Code	City	Loc/Juris Code
Avon	44-0003	Emma (mail via Basalt)	44-0206*
Avon Unincorporated (Bachelor Gulch Metropolitan District)	44-0064	Gilman	44-0024
Basalt	44-0005	Gypsum	44-0026
Bond	44-0009	Gypsum Unincorporated (Two Rivers Metropolitan District)	44-0065
Burns	44-0011	McCoy	44-0028
Cordillera	44-0063	Minturn	44-0030
Dotsero (mail via Gypsum)	44-0019	Red Cliff	44-0038
Eagle	44-0022	Remainder of Eagle	44-0207
Edwards	44-0023	Unincorporated	44-0206
Edwards and Unincorporated (Edwards Metropolitan District)	44-0066	Vail	44-0060
El Jebel	44-0062	Wolcott	44-0052

Elbert County (34)			
City	Loc/Juris Code	City	Loc/Juris Code
Agate	34-0001	Matheson	34-0011
Deer Trail	34-0016	Ramah	34-0015
Elbert	34-0005	Remainder of Elbert	34-0207
Elizabeth	34-0006	Simla	34-0014
Kiowa	34-0008	Unincorporated	34-0206
Kutch	34-0009		

El Paso County (04)			
City	Loc/Juris Code	City	Loc/Juris Code
Air Force Academy	04-0093	Monument	04-0057
Black Forest	04-0004	Monument (within BRRTA)	04-0058
Broadmoor	04-0006	North Pole	04-0088
Calhan	04-0009	Palmer Lake	04-0059
Cascade	04-0012	Peterson Field	04-0017
Chipita Park (mail via Cascade)	04-0015	Peyton	04-0061
Colorado Springs	04-0017	Pueblo	04-0206
Colorado Springs (Commercial Aeronautical Zone)	04-0001	Ramah	04-0064
Ellicott (mail via Calhan)	04-0027	Remainder of El Paso	04-0207
Ent Air Force Base	04-0029	Rush	04-0068
Falcon (mail via Peyton)	04-0030	Schriever Air Force Base	04-0080
Fort Carson	04-0094	Security	04-0096
Fountain	04-0031	Unincorporated	04-0206
Fountain (within Pikes Peak Regional Transportation Authority)	04-0099	Widefield (mail via Security)	04-0096
Green Mountain Falls	04-0038	Woodland Park	04-0097
Ivywild (mail via Colorado Springs)	04-0045	Yoder	04-0087
Manitou Springs	04-0052		

Fremont County (14)			
City	Loc/Juris Code	City	Loc/Juris Code
Brookside	14-0052	Parkdale	14-0032
Buckskin Joe	14-0206*	Penrose	14-0033
Canon City	14-0008	Portland (mail via Florence)	14-0035
Coal Creek	14-0010	Remainder of Fremont	14-0207
Coaldale	14-0011	Rockvale	14-0039
Cotopaxi	14-0014	Royal Gorge	14-0040
East Canon (mail via Canon City)	14-0017	Texas Creek	14-0045
Florence	14-0022	Unincorporated	14-0206
Hillside	14-0026	Wellsville (mail via Howard)	14-0049
Howard	14-0027	Williamsburg (mail via Florence)	14-0050

Garfield County (24)			
City	Loc/Juris Code	City	Loc/Juris Code
Battlement Mesa	24-0005	Remainder of Garfield	24-0207
Carbondale	24-0007	Rifle	24-0035
Glenwood Springs	24-0016	Silt	24-0042
New Castle	24-0031	Unincorporated	24-0206
Parachute	24-0018		

Gilpin County (60)			
City	Loc/Juris Code	City	Loc/Juris Code
Black Hawk	60-0004	Remainder of Gilpin	60-0207
Central City	60-0005	Rollinsville	60-0022
East Portal (mail via Rollinsville)	60-0007	Unincorporated	60-0206
Pinecliffe	60-0010		

Grand County (53)			
City	Loc/Juris Code	City	Loc/Juris Code
Fraser	53-0007	Parshall	53-0014
Granby	53-0009	Radium (mail via Kremmling)	53-0015
Grand Lake	53-0010	Remainder of Grand	53-0207
Grand Lake (Unincorporated)	53-0206*	Tabernash	53-0018
Hideaway Park	53-0206*	Unincorporated	53-0206
Hot Sulphur Springs	53-0017	Val Moritz (mail via Granby)	53-0206*
Kremmling	53-0012	Winter Park	53-0024

Gunnison County (40)			
City	Loc/Juris Code	City	Loc/Juris Code
Almont	40-0002	Pitkin	40-0049
Crested Butte	40-0017	Powderhorn	40-0050
Gunnison	40-0027	Rem Gunnison	40-0207
Marble (mail via Carbondale)	40-0042	Sapinero	40-0055
Mt. Crested Butte (mail via Crested Butte)	40-0073	Somerset	40-0056
Ohio	40-0045	Tincup (mail via Almont)	40-0060
Parlin	40-0048	Unincorporated	40-0206

Hinsdale County (63)			
City	Loc/Juris Code	City	Loc/Juris Code
Lake City	63-0002	Remainder of Hinsdale	63-0207
Powderhorn	63-0003	Unincorporated	63-0206

Huerfano County (16)			
Cuchara	16-0019	Red Wing	16-0053
Farisita	16-0021	Rye	16-0069
Gardner	16-0023	Remainder of Huerfano	16-0207
La Veta	16-0031	Unincorporated	16-0206
La Veta (Unincorporated)	16-0206*	Walsenburg	16-0068
Pryor	16-0050		

Jackson County (59)			
City	Loc/Juris Code	City	Loc/Juris Code
Coalmont	59-0003	Remainder of Jackson	59-0207
Cowdrey	59-0004	Spicer (mail via Coalmont)	59-0017
Gould (mail via Walden)	59-0005	Unincorporated	59-0206
Rand	59-0016	Walden	59-0018

Jefferson County (11)			
City	Loc/Juris Code	City	Loc/Juris Code
Arvada	11-0004	Kittredge	11-0056
Aspen Park (mail via Pine)	11-0140	Lakeside	11-0058
Bergen Park (mail via Evergreen)	11-0008	Lakeside Center (Public Improvement Fee)	11-0151
Bow Mar (mail via Littleton)	11-0141	Lakewood	11-0059
Buffalo Creek	11-0013	Lakewood (within Local Improvement District)	11-0060
Coal Creek Canyon (mail via Golden)	11-0206*	Leyden (Golden)	11-0064
Conifer	11-0022	Littleton (within Local Improvement District)	11-0145
Conifer Unincorporated (Aspen Park Metropolitan District)	11-0150	Littleton	11-0206*
Connors (mail via Arvada)	11-0004	Littleton Unincorporated (Southwest Plaza Metropolitan District)	11-0155
Critchell	11-0137	Lookout Mountain	11-0091
Deer Creek Junction (mail via Morrison)	11-0206*	Morrison	11-0071
Denver (80212)	11-0058	Mountain View	11-0074
Denver (80228)	11-0134	Pine	11-0082
Edgewater	11-0032	Pinecliffe	11-0085
El Rancho (mail via Golden)	11-0206*	Remainder of Jefferson	11-0207
Evergreen	11-0035	Spivak	11-0102
Foxtan	11-0038	Superior (mail via Louisville)	11-0143
Golden	11-0042	Tinytown (mail via Evergreen)	11-0111
Green Mountain	11-0134	Unincorporated	11-0206
Hideaway Hills (mail via Golden)	11-0206*	Westminster	11-0142
Idledale	11-0051	Wheat Ridge	11-0124
Indian Hill	11-0052	Wonderview (mail via Golden Rt 2)	11-0206*

Kiowa County (45)			
City	Loc/Juris Code	City	Loc/Juris Code
Arlington	45-0002	Remainder of Kiowa	45-0207
Brandon	45-0003	Sheridan Lake	45-0014
Chivington	45-0004	Towner	45-0016
Eads	45-0006	Unincorporated	45-0206
Haswell	45-0009		

Kit Carson County (26)			
Bethune	26-0001	Seibert	26-0008
Burlington	26-0002	Stratton	26-0009
Flagler	26-0004	Unincorporated	26-0206
Remainder of Kit Carson	26-0207	Vona	26-0010

Lake County (41)			
City	Loc/Juris Code	City	Loc/Juris Code
Climax	41-0006	Remainder of Lake	41-0207
Leadville	41-0024	Twin Lakes	41-0038
Malta (mail via Leadville)	41-0025	Unincorporated	41-0206

La Plata County (20)			
City	Loc/Juris Code	City	Loc/Juris Code
Allison (mail via Ignacio)	20-0001	Hesperus	20-0021
Bayfield	20-0003	Ignacio	20-0023
Bondad (mail via Durango)	20-0007	Marvel	20-0055
Durango	20-0014	Remainder of La Plata	20-0207
Hermosa	20-0020	Unincorporated	20-0206

Larimer County (06)			
City	Loc/Juris Code	City	Loc/Juris Code
Association Camp	06-0004	Livermore	06-0046
Bellvue	06-0007	Loveland	06-0049
Berthoud	06-0009	Masonville	06-0053
Campion (mail via Loveland)	06-0018	Pinewood Springs (mail via Lyons)	06-0056
Drake	06-0025	Red Feather Lakes	06-0066
Estes Park	06-0027	Remainder of Larimer	06-0207
Fort Collins	06-0031	Timnath	06-0077
Glen Haven	06-0034	Unincorporated	06-0206
Glendevey (mail via Walden)	06-0035	Virginia Dale	06-0079
Johnstown	06-0086	Wellington	06-0082
Johnstown PIF	06-0087	Windsor	06-0084
Laporte	06-0044		

Las Animas (05)			
City	Loc/Juris Code	City	Loc/Juris Code
Aguilar	05-0003	Primero (mail via Weston)	05-0206*
Boncarbo	05-0015	Remainder of Las Animas	05-0207
Branson	05-0017	Segundo	05-0082
Cokedale	05-0019	Starkville	05-0089
Delhi (mail via Model)	05-0025	Stonewall (mail via Weston)	05-0090
Earl	05-0206*	Thatcher (mail via Trinidad)	05-0093
El Moro (mail via Trinidad)	05-0030	Trinchera	05-0100
Gilpin (mail via Las Animas)	05-0206*	Trinidad	05-0102
Gulnare	05-0041	Unincorporated	05-0206
Hoehne	05-0044	Valdez (mail via Trinidad)	05-0106
Jansen (mail via Trinidad)	05-0048	Vilegreen	05-0108
Kim	05-0053	Weston	05-0111
Model	05-0063		

Lincoln County (33)			
City	Loc/Juris Code	City	Loc/Juris Code
Arriba	33-0001	Karval	33-0013
Boyero	33-0004	Limon	33-0016
Genoa	33-0009	Remainder of Lincoln	33-0207
Hugo	33-0012	Unincorporated	33-0206

Logan County (13)			
City	Loc/Juris Code	City	Loc/Juris Code
Atwood	13-0002	Padroni	13-0021
Crook	13-0006	Peetz	13-0022
Dailey (mail via Fleming)	13-0007	Proctor (mail via Iliff)	13-0024
Fair (mail via Sterling)	13-0206*	Remainder of Logan	13-0207
Fleming	13-0008	Sterling	13-0029
Haxtun	13-0206	Unincorporated	13-0206
Iliff	13-0014	Willard (mail via Merino)	13-0032
Merino	13-0020		

Mesa County (08)			
City	Loc/Juris Code	City	Loc/Juris Code
Cameo	08-0005	Grand Junction	08-0018
Clifton	08-0007	Loma	08-0021
Collbran	08-0008	Mack	08-0022
De Beque	08-0009	Mesa	08-0023
De Beque	08-0206	Molina	08-0025
Fruita	08-0014	Palisade	08-0027
Gateway	08-0016	Remainder of Mesa	08-0207
Gateway (Local Improvement District)	08-0045	Unincorporated	08-0206
Gilsonite	08-0043	Whitewater	08-0037
Glade Park	08-0017	Whitewater (Local Improvement District)	08-0044

[Back to Page 1](#)

Mineral County (62)			
City	Loc/Juris Code	City	Loc/Juris Code
Creede	62-0002	Unincorporated	62-0206
Remainder of Mineral	62-0207	Wagon Wheel Gap (mail via Creede)	62-0007
South Fork	62-0008		

Moffat County (42)			
City	Loc/Juris Code	City	Loc/Juris Code
Artesia	42-0206*	Lay	42-0016
Craig	42-0004	Maybell	42-0020
Dinosaur	42-0001	Remainder of Moffat	42-0207
Elk Springs	42-0008	Slater	42-0024
Greystone	42-0011	Unincorporated	42-0206
Hamilton	42-0012		

Montezuma County (32)			
City	Loc/Juris Code	City	Loc/Juris Code
Arriola (mail via Cortez)	32-0206*	Pleasant View	32-0025
Cortez	32-0005	Remainder of Montezuma	32-0207
Dolores	32-0006	Stoner	32-0206*
Lebanon (mail via Cortez)	32-0206*	Towaoc	32-0036
Lewis	32-0014	Unincorporated	32-0206
Mancos	32-0017	Yellow Jacket	32-0037
Mesa Verde	32-0020		

Montrose County (21)			
City	Loc/Juris Code	City	Loc/Juris Code
Bedrock	21-0001	Olathe	21-0015
Cimarron	21-0004	Paradox	21-0017
Maher	21-0010	Redvale	21-0020
Montrose	21-0011	Remainder of Montrose	21-0207
Naturita	21-0012	Unincorporated	21-0206
Nucla	21-0013	Uravan	21-0024

Morgan County (15)			
City	Loc/Juris Code	City	Loc/Juris Code
Brush	15-0004	Orchard	15-0023
Fort Morgan	15-0008	Remainder of Morgan	15-0207
Goodrich (mail via Weldona)	15-0011	Snyder	15-0025
Hillrose	15-0013	Unincorporated	15-0206
Hoyt	15-0014	Weldona	15-0031
Log Lane Village	15-0038	Wiggins	15-0032

Otero County (09)			
City	Loc/Juris Code	City	Loc/Juris Code
Cheraw	09-0007	Remainder of Otero	09-0207
Fowler	09-0011	Rocky Ford	09-0027
La Junta	09-0016	Swink	09-0029
Manzanola	09-0017	Timpas	09-0030
Manzanola (Unincorporated)	09-0206*	Unincorporated	09-0206

Ouray County (56)			
City	Loc/Juris Code	City	Loc/Juris Code
Colona (mail via Ouray)	56-0206*	Ridgway	56-0017
Ouray	56-0011	Unincorporated	56-0206
Remainder of Ouray	56-0207		

Park County (54)			
City	Loc/Juris Code	City	Loc/Juris Code
Alma	54-0001	Hartsel	54-0017
Bailey	54-0004	Jefferson	54-0020
Como	54-0005	Lake George	54-0021
Fairplay	54-0007	Pine	54-0206*
Florissant	54-0027	Remainder of Park	54-0207
Grant	54-0014	Shawnee	54-0026
Guffey	54-0016	Unincorporated	54-0206

Phillips County (37)			
City	Loc/Juris Code	City	Loc/Juris Code
Amherst	37-0001	Paoli	37-0005
Haxtun	37-0003	Remainder of Phillips	37-0207
Holyoke	37-0004	Unincorporated	37-0206

Pitkin County (57)			
City	Loc/Juris Code	City	Loc/Juris Code
Aspen	57-0001	Snowmass	57-0011
Basalt	57-0018	Snowmass Village (mail via Aspen)	57-0019
Meredith	57-0061	Thomasville	57-0061
Norrie	57-0206	Unincorporated	57-0206
Redstone (mail via Carbondale)	57-0008	West Village (mail via Aspen)	57-0019
Remainder of Pitkin	57-0207	Woody Creek	57-0013

Prowers County (17)			
City	Loc/Juris Code	City	Loc/Juris Code
Bristol	17-0004	Lamar	17-0017
Granada	17-0010	Remainder of Prowers	17-0207
Hartman	17-0012	Unincorporated	17-0206
Holly	17-0013	Wiley	17-0027

Pueblo County (02)			
City	Loc/Juris Code	City	Loc/Juris Code
Avondale	02-0002	Pueblo West	02-0069
Beulah	02-0004	Remainder of Pueblo	02-0207
Blende (mail via Pueblo)	02-0005	Rye	02-0046
Boone	02-0006	Stone City (mail via Pueblo)	02-0054
Colorado City	02-0068	Unincorporated	02-0206
North Avondale	02-0039	Vineland (mail via Pueblo)	02-0060
Pueblo	02-0043		

Rio Blanco County (49)			
City	Loc/Juris Code	City	Loc/Juris Code
Buford (mail via Meeker)	49-0001	Remainder of Rio Blanco	49-0207
Meeker	49-0003	Rio Blanco (mail via Rifle)	49-0007
Rangely	49-0006	Unincorporated	49-0206

Rio Grande County (23)			
City	Loc/Juris Code	City	Loc/Juris Code
Center	23-0035	Remainder of Rio Grande	23-0207
Del Norte	23-0002	South Fork	23-0023
Homelake	23-0011	Unincorporated	23-0206
Monte Vista	23-0018		

Routt County (28)			
City	Loc/Juris Code	City	Loc/Juris Code
Clark	28-0006	Steamboat Springs	28-0049
Columbine (mail via Clark)	28-0008	Steamboat Springs (Local Marketing District)	28-0041
Hayden	28-0020	Toponas	28-0042
Milner	28-0025	Unincorporated	28-0206
Oak Creek	28-0028	Yampa	28-0048
Phippsburg	28-0035	Yampa (Unincorporated)	28-0206*
Remainder of Routt	28-0207		

Saguache County (35)			
City	Loc/Juris Code	City	Loc/Juris Code
Bonanza (mail via Villa Grove)	35-0002	Remainder of Saguache	35-0207
Center	35-0004	Saguache	35-0022
Crestone	35-0007	Sargents	35-0023
La Garita (mail via Del Norte)	35-0012	Unincorporated	35-0206
Moffat	35-0017	Villa Grove	35-0026

San Juan County (55)			
City	Loc/Juris Code	City	Loc/Juris Code
Remainder of San Juan	55-0207	Unincorporated	55-0206
Silverton	55-0018		

[Back to Page 1](#)

San Miguel County (50)			
City	Loc/Juris Code	City	Loc/Juris Code
Egnar	50-0007	Remainder of San Miguel (Outside of SMART)	50-0209
Mountain Village	50-0010	Remainder of San Miguel	50-0207
Norwood	50-0017	Saw Pit (mail via Placerville)	50-0030
Norwood (Unincorporated)	50-0209	Slick Rock	50-0025
Ophir	50-0018	Telluride	50-0027
Placerville	50-0020	Unincorporated (Within SMART)	50-0206
Redvale	50-0209		

Sedgwick County (39)			
City	Loc/Juris Code	City	Loc/Juris Code
Julesburg	39-0004	Sedgwick	39-0006
Ovid	39-0005	Unincorporated	39-0206
Remainder of Sedgwick	39-0207		

Summit County (61)			
City	Loc/Juris Code	City	Loc/Juris Code
Blue River (mail via Breckenridge)	61-0022	Keystone	61-0024
Breckenridge	61-0001	Montezuma (mail via Dillon)	61-0011
Copper Mountain (mail via Frisco)	61-0023	Remainder of Summit	61-0207
Dillon	61-0005	Silverthorne	61-0017
Frisco	61-0007	Unincorporated	61-0206
Heeney (mail via Kremmling)	61-0008		

Teller County (43)			
City	Loc/Juris Code	City	Loc/Juris Code
Cripple Creek	43-0006	Remainder of Teller	43-0207
Divide	43-0007	Unincorporated	43-0206
Florissant	43-0011	Victor	43-0023
Green Mountain Falls	43-0031	Woodland Park	43-0026
Lake George (Unincorporated)	43-0206*		

Washington County (27)			
City	Loc/Juris Code	City	Loc/Juris Code
Akron	27-0001	Merino	27-0021
Anton	27-0002	Otis	27-0014
Cope	27-0005	Platner (mail via Otis)	27-0016
Elba (mail via Akron)	27-0007	Remainder of Washington	27-0207
Last Chance (mail via Woodrow)	27-0010	Unincorporated	27-0206
Lindon	27-0012	Woodrow	27-0020

Weld County (03)			
City	Loc/Juris Code	City	Loc/Juris Code
Ault	03-0006	Keota (mail via Grover)	03-0079
Berthoud	03-0008	Kersey	03-0080
Briggsdale	03-0014	LaSalle	03-0085
Brighton	03-0151	Lochbuie	03-0150
Brighton (RTD)	03-0157	Longmont	03-0156
Buckingham (mail via Raymer)	03-0016	Longmont	03-0206*
Carr	03-0020	Loveland	03-0206*
Dacono	03-0028	Lucerne	03-0090
Eaton	03-0036	Masters (mail via Orchard)	03-0093
Erie	03-0039	Mead	03-0095
Erie (RTD)	03-0082	Milliken	03-0097
Evans	03-0041	Milliken (Unincorporated)	03-0206*
Evanston (mail via Frederick)	03-0206*	New Raymer	03-0099
Firestone	03-0043	Northglenn	03-0153
Firestone (1st Public Improvement Fee Area)	03-0154	Nunn	03-0100
Firestone (2nd Public Improvement Fee Area)	03-0155	Pierce	03-0106
Fort Lupton	03-0044	Platteville	03-0107
Frederick	03-0046	Prospect Valley (mail via Keenesburg)	03-0111
Galeton	03-0049	Raymer	03-0099
Garden City (mail via Greeley)	03-0050	Remainder of Weld	03-0207
Gilcrest	03-0052	Rockport (mail via Nunn)	03-0206*
Gill	03-0053	Roggen	03-0117
Greeley	03-0057	Severance	03-0112
Grover	03-0060	Stoneham	03-0128
Hereford	03-0066	Unincorporated	03-0206
Hudson	03-0070	Wattenberg (mail via Fort Lupton)	03-0139
Ione (mail via Fort Lupton)	03-0073	Waverly (mail via Fort Collins)	03-0206*
Johnstown	03-0075	Wellington (Unincorporated)	03-0206*
Keenesburg	03-0078	Windsor	03-0142

Yuma County (19)			
City	Loc/Juris Code	City	Loc/Juris Code
Eckley	19-0005	Laird	19-0011
Hale	19-0006	Remainder of Yuma	19-0207
Holyoke (Unincorporated)	19-0206*	Unincorporated	19-0206
Idalia	19-0008	Vernon	19-0015
Joes	19-0009	Wray	19-0017
Kirk	19-0010	Yuma	19-0018

Counties listed below are in numeric order for your convenience.

01	Denver County	17	Prowers County	33	Lincoln County	49	Rio Blanco County
02	Pueblo County	18	Delta County	34	Elbert County	50	San Miguel County
03	Weld County	19	Yuma County	35	Saguache County	51	Clear Creek County
04	El Paso County	20	La Plata County	36	Crowley County	52	Custer County
05	Las Animas County	21	Montrose County	37	Phillips County	53	Grand County
06	Larimer County	22	Baca County	38	Costilla County	54	Park County
07	Boulder County	23	Rio Grande County	39	Sedgwick County	55	San Juan County
08	Mesa County	24	Garfield County	40	Gunnison County	56	Ouray County
09	Otero County	25	Conejos County	41	Lake County	57	Pitkin County
10	Arapahoe County	26	Kit Carson County	42	Moffat County	58	Dolores County
11	Jefferson County	27	Washington County	43	Teller County	59	Jackson County
12	Adams County	28	Routt County	44	Eagle County	60	Gilpin County
13	Logan County	29	Bent County	45	Kiowa County	61	Summit County
14	Fremont County	30	Alamosa County	46	Cheyenne County	62	Mineral County
15	Morgan County	31	Chaffee County	47	Douglas County	63	Hinsdale County
16	Huerfano County	32	Montezuma County	48	Archuleta County	64	Broomfield County

Colorado Sales/Use Tax Rates

For most recent version see www.taxcolorado.com

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.

Retail Marijuana Sales Tax (RMS)

The RMS tax rate is 10% 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, F, G, H, K, L, M, N, O, P. Additional state sales/use tax exemptions can be found at www.TaxColorado.com. The Colorado sales tax Service Fee rate (also known as the Vendor's Fee) is 0.0333 (3.33%). Tax is remitted on the DR 0100, "Retail Sales Tax Return."

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 home consumption	G Food sold through vending machines
B Machinery and machine tools (as defined on form DR 1191)	H Low-emitting vehicles (over 10,000 lbs.)
C Gas, electricity, etc. for residential use	K Renewable energy components
D Occasional sales by charitable organizations	L Beetle wood products
E Farm equipment	M School-related sales
F Pesticides. Effective July 1, 2012 sales of pesticides are considered wholesale sales and are not subject to state or state collected local sales or use taxes. These sales will be reported on the DR 0100 Deductions and Exemptions Schedule Line 2b (8).	N Biogas production system components
	O Property used in space flight
	P Machinery or machine tools equipment used for processing recovered materials per business list on Public Health & Environment

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 original city of Lone Tree, the town of Parker, all annexed areas of Lone Tree and the Acres Green area, plus Highlands Ranch), and parts of Weld County that have been annexed by the city of Longmont and the town of Erie since 1994. The area within the boundaries of the town of Castle Rock does not have RTD sales/use tax. For specific address information, contact RTD at www.RTD-Denver.com or 303-299-6000.	1%	3.33% (For timely returns submitted on or after July 1, 2014)	A, B, C, D, E, G, H, K, L, M, N, O, P	1%

Football Stadium District (FD)

The FD sales/use tax expired on December 31, 2011. The only sales/use tax that should be collected is for leases that are still in effect after December 31, 2011 or late tax filings for periods prior to January 1, 2012. FD is remitted on the DR 0200 "Special District Sales Tax Return Supplement."

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% (For timely returns submitted on or after July 1, 2014)	A, B, C, D, E, G, H, K, L, M, N, O, P	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. Exemptions are: Telephone and telegraph service, gas and electricity for residential and commercial use.

LID	Boundaries	Sales Tax Rate	Service Fee Allowed
Boulder County	Old Town Niwot and Cottonwood Square	1%	0
Douglas County	Lincoln Station	0.5%	0
Southeast Jefferson County	Within designated areas of Southeast Jefferson County	0.5%	3 1/3%
Southeast Jefferson County within Lakewood City limits	Within designated areas of Southeast Jefferson County within Lakewood City limits	0.43%	3 1/3%
Broomfield City and County	Flatirons Crossing Mall area Collected by Broomfield	0.01%	
Broomfield City and County	Arista Collected by Broomfield	0.2%	
Mesa County Gateway	Within designated areas of unincorporated Mesa County	1%	0
Mesa County Whitewater	Within designated areas of unincorporated Mesa County	1%	0

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%	3 1/3%	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%	3 1/3%		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." **The Baptist Road RTA sales/use tax expired on June 30, 2016. The Baptist Road RTA will be remitted on the DR 0200 "Special Districts Sales Tax Return Supplement."**

RTA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Baptist Road	A portion of the city of Monument and adjacent areas of unincorporated El Paso County	1.0%	0	A,B,C,D,E,G,H,K,L,M,N,O	1%
Gunnison Valley	Gunnison County except the towns of Marble, Ohio, Pitkin and Somerset	1%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	None
Pikes Peak	El Paso County limits except the municipalities of Calhan, Fountain, Monument, Palmer Lake and the Commercial Aeronautical Zone in the City of Colorado Springs	1.0%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	1%
Roaring Fork	Basalt and New Castle city limits	0.8%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	0.8%
	Carbondale and Glenwood Springs limits	1.0%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	1%
	Aspen and Snowmass Village city limits, unincorporated Pitkin County	0.4%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	0.4%
	Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale	0.6%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	0.6%
San Miguel Authority for Regional Transportation	Mountain Village and Telluride city limits, portion of unincorporated San Miguel County except for the towns of Ophir and Sawpit	0.25%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	None
South Platte Valley	Sterling city limits	0.1%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	0.1%

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%	3 1/3%	A,B,C,D,E,G,H,K,L,M,N,O,P	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 (Sales Tax Only)	Exemptions
Montrose County	Montrose County limits	0.75%	3 1/3%	0

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
Aspen Park	In a portion of Conifer in Jefferson County	0.50%	3.33%	A,B,C,D,E,G,H,K,L,M,N,O,P	0
Bachelor Gulch	In a portion of Eagle County near Avon	5%	3.33%	A,B,C,D,E,G,H,K,L,M,N,O,P	0
Edwards	In a portion of Eagle County near Edwards	1%	3.33%	A,B,C,D,E,G,H,K,L,M,N,O,P	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,N,O,P	0
Two Rivers	In a portion of Eagle County near Gypsum	4%	3.33%	A,B,C,D,E,G,H,K,L,M,N,O,P	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 use tax on building materials will be collected by the county. In 2009, the Health Services District was formed through HB 09-1342.

HSD	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Montezuma Hospital District	Montezuma County Limits	.40%	3.33%	A,B,C,D,E,G,H,K,L,M,N,O,P	.40% Motor Vehicles, Building Materials

Local Marketing District Tax (LMD)

LMD tax is remitted on the DR 1490, "Local Marketing District Tax Return."

LMD	Boundaries	LMD Tax Rate	Service Fee	Applies to:
Alamosa County	Alamosa County limits	4%	0	Hotel and motel rooms
Estes Park	Estes Park and its surrounding area including Drake and Glen Haven	2%	0	Rooms and accommodations
Gunnison County	Gunnison County limits	4%	0	Rooms and accommodations
Moffat County	Moffat County Limits	4%	0	Rooms and accommodations
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	Rooms and accommodations
Vail	Vail town limits	1.4%	0	Rooms and accommodations

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	1.9%	0
Archuleta County	Archuleta County limits (Pagosa Springs omitted)	1.9%	0
Bent County	Bent County limits	0.9%	0
Chaffee County	Chaffee County limits	1.9%	0
Clear Creek County	Clear Creek County limits	2%	0
Conejos County	Conejos County limits	1.9%	0
Costilla County	Costilla County limits	1.9%	0
Custer County	Custer County limits	2%	0
Delta County	Delta County limits	1.9%	0

(Continued on page 4)

County Lodging District Tax (CLD) Continued

CLD	Boundaries	CLD Tax Rate	Service Fee
Fremont County	Fremont County limits	2%	0
Grand County	Grand County limits (Winter Park omitted)	1.8%	0
Hinsdale County	Hinsdale County limits	1.9%	0
Huerfano County	Huerfano County limits	2%	0
Jackson County	Jackson County limits	2%	0
La Plata County	La Plata County limits (Durango omitted)	1.9%	0
Lake County	Lake County limits	1.9%	0
Lincoln County	Lincoln County limits	2%	0
Logan County	Logan County limits (Sterling omitted)	1.9%	0
Mineral County	Mineral County limits	1.9%	0
Moffat County	Moffat County limits	1.9%	0
Montezuma County	Montezuma County Limits (Cortez omitted)	1.9%	0
Morgan County	Morgan County Limits	1.9%	0
Prowers County	Prowers County Limits	2%	0
Rio Blanco County	Rio Blanco County Limits	1.9%	0
Rio Grande County	Rio Grande County Limits	1.9%	0
Saguache County	Saguache County Limits	1.9%	0
San Juan County	San Juan County Limits	2%	0
San Miguel County	San Miguel County Limits (Mountain Village omitted)	2%	0

State-Collected City Sales Taxes

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:
Aguilar	Las Animas	3%	1.5%		3%	Motor Vehicles, Building Materials
Akron	Washington	2.5%	3 1/3%	B,C,K	2.5%	Motor Vehicles, Building Materials
Alma	Park	3%	3 1/3%		None	
Antonito	Conejos	4%	3 1/3%		None	
Ault	Weld	3%	0		3%	Motor Vehicles, Building Materials
Basalt	Eagle, Pitkin	3%	3 1/3%		None	
Bayfield	La Plata	3%	3 1/3%		None	
Bennett	Adams, Arapahoe	4%	3 1/3%		2%	Building Materials
Berthoud	Larimer, Weld	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Blanca	Costilla	3%	3 1/3%	B,C,K	None	
Blue River	Summit	2.5%	2%		None	
Brush	Morgan	4%	3 1/3%		4%	Motor Vehicles, Building Materials
Buena Vista	Chaffee	2.5%	3 1/3%		None	
Burlington	Kit Carson	2%	3 1/3%	A,B,C,E,K	2%	Motor Vehicles, Building Materials
Calhan	El Paso	3%	3 1/3%	A,B,C,K	3%	Motor Vehicles, Building Materials
Castle Pines	Douglas	2.75% ⁵	3 1/3%	A,C,D	2.75% ⁵	Motor Vehicles, Building Materials
Cedaredge	Delta	2%	3 1/3%	C,D	2%	Motor Vehicles, Building Materials
Center	Rio Grande, Saguache	2%	3 1/3%	C	None	
Cheyenne Wells	Cheyenne	2%	3 1/3%	A,B,C,D,K	2%	Motor Vehicles, Building Materials
Collbran	Mesa	2%	3 1/3%	A,B,C,K	None	
Columbine Valley	Arapahoe	3%	3 1/3%	A,B,C,K	3%	Motor Vehicles, Building Materials
Craig	Moffat	2.25%	3 1/3%		None	
Crawford	Delta	2%	3 1/3%		None	
Creede	Mineral	2%	3 1/3%		None	
Crestone	Saguache	3%	0		None	
Cripple Creek	Teller	2.3%	0	A	None	
De Beque	Mesa	2%	3 1/3%	A,B,C,K	2%	Building Materials
Del Norte	Rio Grande	2%	3 1/3%		None	
Dillon	Summit	2.5%	0		None	
Dinosaur	Moffat	2.1%	3 1/3%	C,D	None	
Dolores	Montezuma	3.5%	0		None	
Dove Creek	Dolores	2%	3 1/3%	C	1%	Motor Vehicles

(Continued on page 5)

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:
Eads	Kiowa	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Eagle	Eagle	4.5%	3 1/3%		4%	Building Materials
Eaton	Weld	3%	3 1/3%		3%	Building Materials
Elizabeth	Elbert	4%	3 1/3%		3%	Motor Vehicles, Building Materials
Empire	Clear Creek	5%	0		3%	Motor Vehicles, Building Materials
Erie	Boulder, Weld	3.5%	3 1/3%	B,C,D,K	3.5%	Motor Vehicles, Building Materials
Estes Park	Larimer	5%	3 1/3%		2%	Motor Vehicles
Fairplay	Park	4%	3 1/3%	A	None	
Firestone	Weld	3% ⁵	0	A,B,K	2%	Motor Vehicles, Building Materials
Flagler	Kit Carson	2%	3 1/3%	B,C,K	None	
Fleming	Logan	2%	2.22%	B,C,D,E,G,H,K,L,M	None	
Florence	Fremont	2.5%	3 1/3%		2.5%	Motor Vehicles, Building Materials
Fort Lupton	Weld	4%	3 1/3%		4%	Motor Vehicles, Building Materials
Fort Morgan	Morgan	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Fountain	El Paso	3.75%	0	A,B,C,K	2%	Motor Vehicles, Building Materials
Fowler	Otero	3%	3 1/3%	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	2.5%	3 1/3%	A,B,C,K	2.5%	Motor Vehicles, Building Materials
Fruita	Mesa	3%	3 1/3%	A,E	3%	Motor Vehicles, Building Materials
Garden City	Weld	3%	3 1/3%		None	
Georgetown	Clear Creek	4%	0		3%	Motor Vehicles
Gilcrest	Weld	4%	3%		4%	Motor Vehicles, Building Materials
Granada	Prowers	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Granby	Grand	4%	3 1/3%	L	4%	Motor Vehicles, Building Materials
Grand Lake	Grand	5%	3 1/3%		5%	Motor Vehicles, Building Materials
Green Mountain Falls	El Paso, Teller	3%	2%		3%	Motor Vehicles, Building Materials
Haxtun	Phillips	2.5%	3 1/3%		2.5%	Motor Vehicles, Building Materials
Hayden	Routt	4%	3 1/3%		2%	Building Materials
Holly	Prowers	3%	3 1/3%		None	
Holyoke	Phillips	1.5%	3 1/3%		1.5%	Motor Vehicles, Building Materials
Hooper	Alamosa	2%	0	C	None	
Hot Sulphur Springs	Grand	4%	3 1/3%	A,B,C,K	None	
Hotchkiss	Delta	2%	3 1/3%		None	
Hudson	Weld	4%	3 1/3%	A	4%	Building Materials
Hugo	Lincoln	2%	3 1/3%	B,K	2%	Motor Vehicles, Building Materials
Idaho Springs	Clear Creek	4%	0		3%	Motor Vehicles, Building Materials
Ignacio	La Plata	2%	3 1/3%		None	
Johnstown⁵	Larimer, Weld	3% ⁵	3 1/3%		3%	Motor Vehicles, Building Materials
Julesburg	Sedgwick	1%	3 1/3%		1%	Motor Vehicles, Building Materials
Keenesburg	Weld	3%	3 1/3%	A	3%	Building Materials
Kersey	Weld	3.6%	3 1/3%		3.6%	Building Materials
Kiowa	Elbert	1.5%	3 1/3%		1.5%	Building Materials
Kit Carson	Cheyenne	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Kremmling	Grand	4%	3 1/3%		None	
Lakeside	Jefferson	2.1% ⁵	0		None	
La Jara	Conejos	3%	3 1/3%		3%	Motor Vehicles, Building Materials
La Salle	Weld	3.5%	3 1/3%		2%	Motor Vehicles, Building Materials
La Veta	Huerfano	3.5%	3 1/3%		None	
Las Animas	Bent	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Limon	Lincoln	2%	3 1/3%	D,E,M	2%	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	3.5%	3 1/3%		3%	Motor Vehicles, Building Materials
Manassa	Conejos	1%	3 1/3%		None	
Mancos	Montezuma	4%	0		None	
Manitou Springs ¹	El Paso	3.9%	0		3.8%	Motor Vehicles, Building Materials
Manzanola	Otero	2%	3 1/3%	A,B,C,K	2%	Motor Vehicles
Marble	Gunnison	2%	3 1/3%		None	
Mead	Weld	2%	0	A,B,C,K	2%	Motor Vehicles, Building Materials

(Continued on page 6)

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:
Milliken	Weld	2.5%	3 1/3%		2.5%	Motor Vehicles, Building Materials
Minturn	Eagle	4%	0		None	
Moffat	Saguache	2%	3 1/3%	C,D,E,G,H	None	
Monte Vista	Rio Grande	2%	3 1/3%		None	
Montezuma	Summit	2%	3		None	
Monument	El Paso	3%	3 1/3%	A,B,C,K	2%	Motor Vehicles, Building Materials
Morrison	Jefferson	3.75%	3 1/3%		3.75%	Motor Vehicles, Building Materials
Mountain View	Jefferson	4%	0		3%	Motor Vehicles, Building Materials
Naturita	Montrose	4%	3 1/3%		3%	Motor Vehicles, Building Materials
Nederland	Boulder	3.75%	0		3%	Motor Vehicles, Building Materials
New Castle	Garfield	3.5%	3 1/3%		2%	Building Materials
Norwood	San Miguel	3%	3 1/3%	C	None	
Nucla	Montrose	4%	3 1/3%		2%	Motor Vehicles
Nunn	Weld	2%	0		2%	Motor Vehicles, Building Materials
Oak Creek	Routt	3%	3 1/3%		None	
Olathe	Montrose	4%	3 1/3%		1%	Motor Vehicles, Building Materials
Ordway	Crowley	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Otis	Washington	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Ouray	Ouray	4%	3 1/3%		None	
Ovid	Sedgwick	1%	3 1/3%		1%	Motor Vehicles, Building Materials
Palisade	Mesa	2%	3 1/3%	A,B,C,K	None	
Palmer Lake	El Paso	3%	3 1/3%	A	3%	Motor Vehicles, Building Materials
Paonia	Delta	2%	3 1/3%		None	
Parachute	Garfield	3.75%	0		3.75%	Building Materials
Pierce	Weld	2%	3 1/3%	B,K	2%	Motor Vehicles, Building Materials
Pitkin	Gunnison	3%	0		None	
Platteville	Weld	3%	3 1/3%		2%	Building Materials
Poncha Springs	Chaffee	2%	3 1/3%		2%	Building Materials
Red Cliff	Eagle	3%	3 1/3%		None	
Rico	Dolores	5%	0		None	
Rocky Ford	Otero	3%	3%	E	3%	Motor Vehicles, Building Materials
Romeo	Conejos	1%	3 1/3%		None	
Saguache	Saguache	4%	3 1/3%		None	
Salida	Chaffee	3%	0		None	
San Luis	Costilla	3%	3 1/3%	A	None	
Sawpit	San Miguel	3%	0		3%	Building Materials
Sedgwick	Sedgwick	1%	0	B,C,K	None	
Seibert	Kit Carson	2%	3 1/3%	B,C,D,K	2%	Motor Vehicles, Building Materials
Severance	Weld	3%	3 1/3%	C	3%	Building Materials
Silt	Garfield	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Silver Cliff	Custer	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Silver Plume	Clear Creek	3%	3 1/3%		None	
Silverton	San Juan	1%	0	A,B,C,D,E,G,H,K,L,M	None	
Simla	Elbert	4%	3 1/3%	A,B,C,K	None	
South Fork	Rio Grande	2%	3 1/3%	C	None	
Springfield	Baca	2%	3 1/3%		None	
Stratton	Kit Carson	2%	3 1/3%	A,B,C,D,K	None	
Superior	Boulder, Jefferson	3.46%	3.33% ⁷		3.3%	Motor Vehicles, Building Materials
Trinidad	Las Animas	4%	3 1/3%		4%	Motor Vehicles, Building Materials
Victor	Teller	3%	0	A,B,C,K	None	
Walden	Jackson	1%	3 1/3%		None	
Walsenburg	Huerfano	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Walsh	Baca	3%	3 1/3%		None	
Ward	Boulder	2%	3 1/3%		None	
Wellington	Larimer	3%	3 1/3%	C	3%	Motor Vehicles, Building Materials
Westcliffe	Custer	2%	3 1/3%		None	
Wiggins	Morgan	2%	3 1/3%		None	
Wray	Yuma	2.5%	3 1/3%		2.5%	Motor Vehicles, Building Materials
Yampa	Routt	2%	3 1/3%	A,D,E,H	2%	Motor Vehicles, Building Materials
Yuma	Yuma	3%	3 1/3%		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 1/3%		None	
Arapahoe	0.25%	0.5%	A,B,C,D,E,G,H,K,M	0.25%	Motor Vehicles, Building Materials
Archuleta	4%	3 1/3%		None	
Bent	1%	0		1%	Motor Vehicles, Building Materials
Boulder	0.985%	0	A,B,C,K	0.985%	Motor Vehicles, Building Materials
Chaffee	2.5%	3%	E	None	
Clear Creek	1%	0		None	
Costilla	1%	0		None	
Crowley	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Custer	2%	3 1/3%	A,B,C,K	2%	Motor Vehicles, Building Materials
Delta	2%	3 1/3%	E,F	None	
Douglas	1%	2 1/3% ⁴	A,B,C,D,E,G,K,L,M	1%	Motor Vehicles, Building Materials
Eagle	1.5% ²	3 1/3%	A,B,C,K	None	
Elbert	1%	3 1/3%	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	2.5%	3 1/3%	A,B,C,D,E,G,H,K,M	2.5%	Motor Vehicles, Building Materials
Garfield	1%	3 1/3%	A,B,C,K	None	
Grand	1.3%	3 1/3%		None	
Gunnison	1%	3 1/3%		None	
Hinsdale	5%	3 1/3%		4%	Motor Vehicles, Building Materials
Huerfano	2%	3 1/3%		None	
Jackson	4%	3 1/3%		None	
Jefferson	0.5%	3 1/3%		None	
Lake	4%	3 1/3%	L	None	
La Plata	2%	3 1/3%	D,E,H,K,L,M	None	
Larimer	0.65%	2.22%	A,B,C,D,E,G,H,K	0.65%	Motor Vehicles, Building Materials
Lincoln	2%	3 1/3%	E	2%	Motor Vehicles, Building Materials
Logan	1%	0	E,M	1%	Motor Vehicles, Building Materials
Mesa	2%	3 1/3%	A,B,C,D,E,G,H,K,L,M	2%	Motor Vehicles, Building Materials
Mineral	2.6% ³	3 1/3%		2%	Building Materials
Moffat	2%	3 1/3%	E, K, L, M	None	
Montrose	1%	3 1/3%		1%	Motor Vehicles, Building Materials
Otero	1%	3 1/3%	A,B,C,E,K	1%	Motor Vehicles, Building Materials
Ouray	2%	3 1/3%		None	
Park	1%	3 1/3%	A,B,C,D,K	None	
Phillips	1%	3 1/3%	E	1%	Motor Vehicles, Building Materials
Pitkin	3.6% ²	0		0.5% ⁸	Motor Vehicles, Building Materials
Pitkin (in Basalt)	2.6% ²	0		0.5% ⁸	Motor Vehicles, Building Materials
Prowers	1%	3 1/3%		1%	Motor Vehicles, Building Materials
Pueblo	1%	3 1/3%	A,B,C,K	1%	Motor Vehicles
Rio Blanco	3.6%	3 1/3%	C,D,E,M	3.6%	Motor Vehicles, Building Materials
Rio Grande	2.6% ³	3 1/3%	L	None	
Routt	1%	3 1/3%	A,B,C,K	1%	Motor Vehicles, Building Materials
Saguache	1%	0	A,B,C,E,K	None	
San Juan	5%	3 1/3%		None	
San Miguel	1%	3%	A,B,C,K	1%	Building Materials
Sedgwick	2%	3 1/3%	A,B,D,E,G,H	2%	Motor Vehicles, Building Materials
Summit	2.75% ²	3 1/3%		None	
Teller	1%	3 1/3%	A,B,C,K	1%	Motor Vehicles
Washington	1.5%	3 1/3%	A,B,D,E,G,H,K	1.5%	Motor Vehicles, Building Materials

Footnotes for State-Collected Cities and Counties

- ¹ Contract city: For information regarding exemptions and use tax, contact the city directly.
- ² Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and 0.75% in Summit County
- ³ Rate includes 0.6% Health Service District tax.
- ⁴ Cap of \$200 per month on service fee.
- ⁵ Reduced sales tax rate of purchases from certain areas subject to a Public Improvement Fee.
- ⁶ Use tax rate is allocated as Mass Transit Tax (MTS) only.
- ⁷ Cap of \$1,250 per month on service fee

Corrections or changes since January 1, 2017 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
Alamosa	PO Box 419, 300 Hunt Ave. Alamosa, CO 81101	719-589-2593	Alamosa	2% ⁶ 2%	2% ⁴	\$15.00
Arvada	8101 Ralston Rd. Arvada, CO 80002	720-898-7100	Adams, Jefferson	3.46%	3% ⁴	0
Aspen	130 S. Galena St. Aspen, CO 81611	970-920-5043	Pitkin	2.4% 2.1% ⁶	3.3% ^{4,6}	W
Aurora	15151 E Alameda Pkwy, 1st Floor Aurora, CO 80012	303-739-7800	Adams, Arapahoe Douglas	3.75%	0.5%	W
Avon	PO Box 975 Avon, CO 81620	970-748-4055	Eagle	4% ⁵	0	0
Black Hawk³	PO Box 68 Black Hawk CO 80422	303-582-2283	Gilpin	6% 4% ⁶	0	W
Boulder	300 Hunt Ave Boulder, CO 80306	303-441-3050	Boulder	3.86% 4.01% ¹	0	\$25.00
Breckenridge	PO Box 168 Breckenridge, CO 80424	970-453-2251	Summit	2.5%	0	W
Brighton	500 South 4th Ave. Brighton, CO 80601	303-655-2041	Adams, Weld	3.75%	3 1/3% ⁴	\$15.00
Broomfield	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	4.15%	3% ⁴	0
Broomfield Flatiron Improvement District	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	0.01%	0	0
Broomfield Arista Improvement District	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	0.2%	0	0
Canon City	PO Box 1460 Canon City, CO 81215-1460	719-276-5252	Fremont	3%	3 1/3% ⁴	\$20.00
Carbondale	511 Colorado Ave. Carbondale, CO 81623	970-510-1204	Garfield	3.5%	3 1/3% ⁴	\$25.00
Castle Rock	100 North Wilcox Castle Rock, CO 80108	303-660-1397	Douglas	4%	3 1/3% ⁴	\$10.00
Centennial	13133 E Arapahoe Rd. Centennial, CO 80112	303-325-8000	Arapahoe	2.5%	3% ⁴	\$25.00
Central City	Box 249 Central City, CO 80427	303-582-5251	Gilpin	4%	3 1/3%	\$35.00
Cherry Hills Village	2450 E Quincy Cherry Hills Village, CO 80110	303-789-2541	Arapahoe	3% ⁶ 3.5%	2.5%	W
Colorado Springs	PO Box 1575 MC225 Colorado Springs, CO 80901	719-385-5903	El Paso	3.12%	0	W
Commerce City	7887 E 60th Ave. Commerce City, CO 80022-4199	303-289-3628	Adams	4.5% ⁸	2% ⁴	\$20.00
Cortez	210 E Main St. Cortez, CO 81321	970-564-3402	Montezuma	4.05%	1.3%	\$10.00
Crested Butte	PO Box 39, 507 Maroon Ave Crested Butte, CO 81224	970-349-5338	Gunnison	4.5%	1.5%	\$100.00
Dacono	512 Cherry Ave PO Box 186, Dacono, CO 80514	303-833-2317	Weld	3%	3 1/3% 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	3.65% 4% ¹ 7.25% ³	0	W
Durango	949 2nd Ave. Durango, CO 81301	970-375-5010	La Plata	3% ¹	2% ⁴	\$35.00
Edgewater	2401 Sheridan Blvd. Edgewater, CO 80214	303-238-7803	Jefferson	3.5%	2% ⁴	W

(Continued on page 9)

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

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	License Fee
Englewood	1000 Englewood Pkwy. Englewood, CO 80110-2373	303-762-2409	Arapahoe	3.5%	0	\$25.00
Evans	1100 37th St. Evans, CO 80620	970-475-1109	Weld	3.5%	3 1/3% 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 Frisco, CO 80443	970-668-9127	Summit	2%	3 1/3% 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	3.7%	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	2.75%	3 1/3%	\$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	970-641-8162	Gunnison	4%	4%	\$5.50 \$10.50
Gypsum	PO Box 130 Gypsum, CO 81637	970-524-1753	Eagle	3% 3% ⁶	3 1/3%	W
Lafayette	1290 S Public Rd. Lafayette, CO 80026	303-661-1245	Boulder	3.5%	2.5% ⁴	0
La Junta	PO Box 489 La Junta, CO 81050	719-384-5991	Otero	3%	3%	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 1/3% ⁴	\$10.00
Larkspur	PO Box 310 Larkspur, CO 80118	303-681-2324	Douglas	4%	0	\$25.00
Littleton	2255 W Berry Ave. Littleton, CO 80120	303-795-3768	Arapahoe Douglas Jefferson	3%	2.5% ⁴	0
Lone Tree	9220 Kimmer Dr, Ste 100 Lone Tree, CO 80124	303-708-1818	Douglas	1.8125%	0	\$10.00
Longmont	350 Kimbark St. Longmont, CO 80501	303-651-8672	Boulder	3.275%	3% ⁴	\$25.00
Louisville	749 Main Louisville, CO 80027	303-335-4514	Boulder	3.5%	0	\$25.00
Loveland	500 E 3rd St., Ste 320 Loveland, CO 80537	970-962-2698	Larimer	3% ⁵	2% ⁴	\$20.00
Montrose	PO Box 790 Montrose, CO 81402	970-240-1400	Montrose	3.3%	1.33%	\$35.00
Mt. Crested Butte	PO Drawer 5800 Mt. Crested Butte, CO 81225-5800	970-349-6632	Gunnison	5% 3% ⁶	3 1/3%	W
Mountain Village	455 Mountain Village Blvd, Ste A Mountain Village, CO 81435	970-369-6407	San Miguel	4.5%	3 1/3%	W
Northglenn	11701 Community Center Dr. Northglenn, CO 80233	303-450-8729	Adams, Weld	2% ¹ 4% 3% ²	1%	\$15.00

(Continued on page 10)

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

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	License Fee
Parker	20120 E Mainstreet. Parker, CO 80138-7334	303-805-3228	Douglas	3%	3 1/3% ⁴	\$20.00
Pueblo	PO Box 1427 Pueblo, CO 81002	719-553-2659	Pueblo	3.5%	0	\$50.00
Ridgway	PO Box 10 Ridgway, CO 81432-0010	970-626-5308	Ouray	3.6%	2 1/3%	\$25.00
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	3.5%	0	\$10.00 \$215.00 ⁷ \$65.00 ⁸
Silverthorne	PO Box 1309 Silverthorne, CO 80498	970-262-7300	Summit	2%	2 1/3% ⁴	\$75.00
Snowmass Village	PO Box 5010 Snowmass Village, CO 81615	970-923-3796	Pitkin	3.5%	0	\$85.00
Steamboat Springs	PO Box 772869 Steamboat Springs, CO 80477-2869	970-871-8233	Routt	4.5%	0	\$25.00
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 4.5%	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 1/3%	\$25.00
Vail	75 S Frontage Rd W Vail, CO 81657	970-479-2125	Eagle	4% 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	3.5%	2% ⁴	\$20.00
Windsor	301 Walnut Windsor, CO 80550	970-674-2486	Larimer Weld	3.95% ²	2.33% ⁴	\$10.00 ^{7, 8}
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	719-687-9246	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 January 1, 2017 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

⁷ Business license for businesses within city limits.

⁸ Business license for businesses outside city limits that do business within the city limits.

^W Contact the city directly.