

HISTORY OF LOCAL SALES and COUNTY LODGING TAXES

STATE OF COLORADO
 DEPARTMENT OF REVENUE
 January 2007

<u>LOCALITY</u>	<u>TAX RATE</u>	<u>USE TAX</u>	<u>DATE TAX FIRST IMPOSED</u>	<u>STATE COLLECTED</u>	<u>EXEMPTIONS</u>	<u>USE TAX COVERS</u>	<u>SERVICE FEE</u>	<u>COUNTY DISTRIBUTIONS OTHER COMMENTS</u>
Acres Green	1.1%	Yes	4/1/04	Yes	A-C-D-E-F	Same as State	3 1/3%	4/1/04 RTD Annexed 1% 1% to 1.1% (7/1/06) added CD
Adams County Sales (2)	.75%	No	7/1/83	Yes	A-B-C-D-E		0%	100% County 1% Sales/Use (Y-Z) Expired (7/1/85) .5% (1/1/94) To expire (12/31/2028) .5% to .7% (1/1/2000) To expire (12/31/2026) Exemptions D & E added (1/1/2000) Exemptions F, G & H added (1/1/2002) .7% to .75% (1/1/07)
Aguilar	3%	Yes	7/1/04	Yes	None	Y-Z	1.5%	
Akron (2)	2%	Yes	1/1/81	Yes	B-C	Y-Z	3 1/3%	Repealed food exemption (1/1/87) 1% to 2% (1/1/01): Sales/Use
Alamosa (2)	2%	Yes	1/1/81	No		W	.5%	1% to 1.5% (7/1/88) 1.5% to 2% (10/18/89)
Alamosa County Sales (2)	2%	No	1/1/79	Yes			3 1/3%	60% of Alamosa to Alamosa 60% of /Hooper to Hooper Balance to remainder of County 2% to 3% (1/1/84) Use tax (1/1/84) 3% to 2% (1/1/88) Repealed Use Tax (1/1/88) 100% County-IGA removed effective (2/1/06)
Alamosa Local Marketing	4%	No	1/1/04	Yes				4% (1/1/04)
Alamosa County Lodging	1.9%		1/1/89	Yes				
Alma	3%	No	7/1/88	Yes			3 1/3%	
Almont RTA	.6%	No	1/1/03	Yes	A-B-C-D-E-F-G-H		0%	
Antonito	4%	No	7/1/72	Yes			3 1/3%	1% to 2% (1/1/78) 2% to 4% (7/1/92) Service Fee increased service fee from 3% to 3 1/3% (7/1/92)

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Arapahoe County Sales	.25%	Yes	1/1/04	Yes	A-B-C-D-E-F-G-H	Y-Z	.5%	Expire (12/31/2013)
Archuleta County Sales	4%	No	1/1/69	Yes			3 1/3%	1% to 2% (1/1/84) 2% to 4% (1/1/89) Distribution effective 1/1/96: 50% County & 50% Pagosa Springs Distribution 1/1/89 through 12/31/95: of the 4%, first 2%-50% County & 50% Pagosa Springs. Second 2%-60% County & 40% Pagosa Springs. To reduce from 4% to 2% (12/31/2008) 100% County-IGA removed effective (2/1/06)
Archuleta County Lodging	1.9%		1/1/88	Yes				Pagosa Springs excluded***
Arvada	3.46%	Yes	1/1/69	No	W		3%	2% (1/1/74) 3% (4/1/81) 3% to 3.21% (2/1/94) Cap of \$100 on service fee 3.21% to 3.46% (1/1/06)
Arista LID (Broomfield)	.2%	No	11/1/06	No	W		None	Broomfield collects the tax (11/1/06)
Aspen (2)	2.2%	No	1/1/71	No			3.3%	1% to 2% (7/1/73) 2% to 1% (7/1/85) 1% to 1.25% (1/1/89) 1.25% to 1.70% (7/1/90) 1.70% to 2.2% (1/1/01) Self Collected (7/1/92) Cap of \$50 on service fee (7/1/92)
Ault	3%	Yes	7/1/77	Yes		Y-Z	0%	Use Tax (1/1/79) Sales/Use 2% to 3% (7/1/04)
Aurora (2)	3.75%	Yes	1/1/64	No	A	W	.5%	2% to 3% (12/1/74) 3% to 3.5% (8/1/86) 3.5% to 3.75% (1/1/94)
Avon (2)	4%	No	10/18/78	No			0%	1% to 2% (1/1/79) 2% to 3% (1/1/80) 3% to 4% (1/1/81) Self Collected (1/1/83) Eliminated service fee (1/1/88)

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Basalt (2)	2%	No	1/1/71	Yes			3 1/3%	Use Tax (1/17/80) Use Tax repealed (3/12/80) Direct for Pitkin County, only 2% to 3% (1/1/07)
Basalt RTA	.4%	Yes	1/1/01	Yes	A-B-C-D-E-F-G-H	Same as State	0%	.2% (1/1/01) .2% to .4% (1/1/05)
Baseball Dist. Tax	0%	Yes	8/1/91	Yes	A-C	Same as state	3 1/3%	Use Tax effective (4/17/89) .1% expired 12/31/00 Sales/Use
Bayfield	2%	No	1/1/71	Yes			3 1/3%	1% to 2% (7/1/92)
Bennett (2)	3%	Yes	7/1/74	Yes		Z	3 1/3%	2% Use Tax added (1/1/96) 2% to 3% (7/1/06)
Bent County Sales (2)	1%	Yes	7/1/71	Yes		Y-Z	0%	100% County Use Tax 1% (1/1/89)
Bent County Lodging	.9%		1/1/89	Yes				
Berthoud (2)	3%	Yes	1/1/71	Yes		Y-Z	3 1/3%	2% to 3% (7/1/90) Sales/Use 3% to 2% (7/1/94) Sales/Use 2% to 3% (1/1/98) Sales/Use
Black Hawk	4%	Yes	7/1/68	Yes		Z	3 1/3%	2% to 4% (1/1/78) Use tax 4% (7/1/91) Repealed use tax on MV (6/12/96)
Blanca	3%	No	1/1/85	Yes	B-C		3 1/3%	2% to 3% (1/1/07)
Boulder (2)	3.56%	Yes	8/1/65	No		W	0%	1% to 2% (1/6/68) 2% to 2.15% (1/1/82) 2.15% to 2.53% (1/1/88) 2.53% to 2.86% (1/1/90) Eliminated service fee (1/94) 2.86% to 3.11% (1/1/96) 3.11% to 3.26% (1/1/98) 3.26% to 3.41% (1/1/04) 3.41% to 3.56% (1/1/07) through 12/31/07

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	3.71%		1/1/87	1/1/87	Food and drink for immediate consumption			2.30% to 2.68% (1/1/88) 2.68% to 3.01% (1/1/90) Eliminated service fee (01/94) 3.01% to 3.26% (1/1/96) 3.26% to 3.41% (1/1/98) 3.41% to 3.56% (1/1/2004) 3.56% to 3.71% (1/1/07) through 12/31/07 Food for immediate consumption
Boulder County Sales (2)	.65%	Yes	1/1/94	Yes	A-B-C	Y-Z	0%	.25% to .35% (1/1/95) Sales/Use .35% to .40% (1/1/99) Sales/Use .05% to expire (12/31/2008) .1% to expire (12/31/2009) .25% to expire (12/31/2019) 100% County .40% to .45% (1/1/02) Sales/Use .45% to .55% (07/01/02) Sales/Use .55% to .65% (1/1/05) Sales/Use
Boulder County LID (Niwot)	.5%		1/1/93	Yes	I-J		0%	
Breckenridge (2)	2.5%	No	1/1/76	No			0%	Self Collected (7/1/84) Repealed Service fee (11/1/92) 2% to 2.5% (6/1/97)
Brighton (2)	3.75%	Yes	7/1/70	No		Y-Z	3 1/3%	Use Tax 1% (10/23/73) 1% to 2% (1/1/77) Sales/Use 2% to 3% (1/1/83) Sales/Use 3% to 3.75% (7/1/91) Sales/Use Home Rule Self Collect (1/1/2003)
Broomfield (2)	0%	Yes	7/1/72	No		Y-Z	0%	1% to 2% (1/1/80) Sales/Use 2% to 3% (7/1/84) Sales/Use 3% to 3.5% (1/1/90) Sales/Use 3.5% to 3.75% (1/1/95) Sales/Use Self Collect (11/16/01)
Broomfield City/County	4.15%	W	11/15/01	No		W	3%	
Brush (2)	3.6%	Yes	7/1/80	Yes		Y-Z	3 1/3%	2% to 3% (1/1/88) 3% to 3.6% (1/1/07)
Buena Vista	2%	No	1/1/73	Yes			3 1/3%	1% to 2% (1/1/86)

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Burlington (2)	2%	Yes	1/1/81	Yes	A-B-C	Y-Z	3 1/3%	
Calhan (2)	2%	Yes	7/1/82	Yes	A-B-C	Y-Z	3 1/3%	
Canon City (2)	2%	Yes	1/1/76	No		W	3 1/3%	2% (7/1/82) 2% to 2.5% (1/1/83) 2.5% to 2% (7/1/86) Self Collected (7/1/88) Reduce Service Fee (7/1/04) Increase Service Fee (1/1/2005)
Carbondale (2)	3.5%	Yes	7/1/71	No		Y-Z	3 1/3%	2% to 3% (1/1/81) 3% to 3.5% (7/1/96) Sales/Use Self Collected (1/1/06)
Carbondale RTA	.7%	Yes	1/1/01	Yes	A-B-C-D-E-F-G-H	Same as state	0%	.5% (1/1/01) .5% to .7% (1/1/05)
Castle Rock	3.6%	Yes	1/1/77	No	B-D	Y-Z	3 1/3%	1% to 2% (1/1/87) Sales/Use 2% to 3% (7/1/88) Sales/Use 3% to 4% (1/1/90) Sales/Use 4% to 3.25% (1/1/91) Sales/Use 3.25% to 4% (1/1/95) Sales/Use 4% to 3.6% (1/1/96) Sales/Use To increase from 3.6% to 4% (1/1/2011) Sales/Use Added exemptions for B-D (7/1/97) Self collected (7/1/03)
Cedaredge (2)	1.5%	Yes	7/1/84	Yes	C	Y-Z	3 1/3%	
Centennial (2)	2.5%	Yes	1/1/02	Yes	A-B-C-E-G-H	Y-Z	3.0%	1.5 to 2.5% (1/1/2004)
Center	2%	No	1/1/79	Yes			3 1/3%	1% to 2% (7/1/83)
Central City (2)	4%	Yes	8/1/65	No		W	3 1/3%	3% to 4% (7/1/77) Self Collected (7/1/85)
Chaffee County Sales	2%	No	7/1/75	Yes			3%	Determined by Motor Vehicle Registration 14.01% Buena Vista 02.71% Poncha Springs 29.00% Salida 54.28% Remainder of County

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								Distribution changes (1/1/02) 1% to 2% (1/1/81) 100% County-IGA removed effective (9/1/05)
Chaffee County Lodging	1.9%		1/1/91	Yes				
Cherry Hills Vlg (2)	3.5%	Yes	1/1/68	No		W	.5%	2% to 3% (2/1/79) 3% (1/1/86) Use Tax 3% to 3.5% (11/1/90) Sales
Cheyenne Wells (2)	2%	Yes	1/1/83	Yes	A-B-C-D	Y-Z	3 1/3%	1% to 2% (7/1/85) Added exemptions for A-B,C (1/1/91) D (7/1/96)
Clear Creek County Sales	1%	No	7/1/76	Yes			0%	100% County Eliminated Service Fee (1/1/87)
Clear Creek County Lodging	2%		1/1/91	Yes				
Collbran (2)	2%	No	1/1/77	Yes	A-B-C		3 1/3%	2% (1/1/81)
Colorado Springs (2)	2.5%	Yes	3/1/68	No	A-B	W	2%	1% to 2% (1/1/72) 2% to 2.5% (4/1/84) 2.5% to 2.4% (1/1/93) 2.4% to 2.3% (1/1/94) 2.3% to 2.2% (1/1/95) 2.2% to 2.1% (1/1/96) 2.1% to 2% (1/1/97) 2% to 2.1% (7/1/97) 2.1% to 2.5% (1/1/02) .625% on telecom. & residential utilities added (7/1/93) repealed (7/1/94) Reduce Service Fee 3% to 2% (1/1/2004)
Colorado State of	2.9%	Yes	1935	Yes	A-B-C-D-E-F-G-H		3 1/3%	2% to 3% (1965) 3% to 3.5% (5/1/83) 3.5% to 3% (8/1/84) 3% to 2.9% (1/1/01) Reduce Service Fee to 2 1/3%(7/1/03) Increased Service Fee to 3 1/3% (7/1/05)
Columbine Valley (2)	3%	Yes	7/1/82	Yes	A-B-C	Y-Z	3 1/3%	

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Commerce City (2)	3.5%	Yes	3/31/71	No	A	W	2%	2-3% (7/1/84) 3% to 3.5% (10/1/88)
Conejos County Lodging	1.9%		1/1/89	Yes				
Cortez (2)	4.05%	Yes	3/1/65	No		W	1 1/3%	2% (11/1/74) 2% to 2.5% (1/1/84) Service Fee 5% to 3 1/3% (1/1/84) 2.5% to 3.5% (1/1/86) 3.5% to 4.05% (1/1/02)
Costilla County Sales	1%	No	7/1/69	Yes			0%	75% County 20% San Luis 5% Blanca 100% County-IGA removed effective (2/1/06)
Costilla County Lodging	1.9%		1/1/89	Yes				
Craig (2)	2.25%	No	7/1/86	Yes			3 1/3%	1.5% to 2% (1/1/91) Sales 1.5% to 2% (2/1/91) Use 2% to 2.25% (1/1/01) Repealed Use tax (10/1/93) Service Fee added (1/1/92)
Crawford	2%	No	7/1/89	Yes			3 1/3%	
Creede (2)	2%	No	1/1/77	Yes			3 1/3%	2% (1/1/84)
Crested Butte (2)	4%	Yes	7/1/71	No		Y-Z	3 1/3%	3% (1/1/74) Use Tax 4% (7/1/81) 3% to 4% (1/1/83) Self collect (11/1/2003)
Crested Butte RTA	.6%	No	1/1/03	Yes		A	0%	
Crestone	3%	No	1/194	Yes			0%	1% to 3% (7/1/2000)
Cripple Creek (2)	2.3%	No	7/1/72	Yes			0%	1% to 2% (7/1/83) 2% of 2.3% (1/1/2004) (Expire 12/31/09)
Crowley County Sales (2)	2%	Yes	7/1/89	Yes		Y-Z	3 1/3%	100% County
Cultural District	.1%	Yes	1/1/89	Yes	A-C	Same as state	3 1/3%	.1% (1/1/89) Use tax effective (4/17/89)

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								To expire (6/30/2006) Extended to (7/1/2018) Extended Boundaries (7/1/06)
Custer County Sales (2)	2%	Yes	7/1/86	Yes	A-B-C	Y-Z	3 1/3%	100% County 1% to 2% (1/1/94)
Dacono	3%	Yes	7/1/73	Yes		Y-Z	3 1/3%	Use Tax (8/15/78) 1% to 3% (7/1/86)
Debeque (2)	2%	No	1/1/77	Yes	A-B-C		3 1/3%	Added exemption for electricity and machinery (1/1/82)
Del Norte	2%	No	7/1/78	Yes			3 1/3%	1% (7/1/78) 1% to 2% (1/1/83)
Delta County Sales (2)	2%	No	7/1/70	Yes	E-F		3 1/3%	Determined by Federal Census 80.00% to county of 2% Remaining 20.00% to be distributed as follows: Effective 12/1/01 45.83% Delta City 20.62% Orchard City 10.72% Paonia 6.93% Hotchkiss 13.28% Cedaredge 2.62% Crawford 1% to 2% (1/1/83) 100% County-IGA removed effective (2/1/06)
Delta County Lodging	1.9%		7/1/88	Yes				
Delta (2)	3%	Yes	7/1/73	No		W	0%	Self Collected (7/1/81) 1% to 2% (1/1/79) Eliminated Service Fee (8/1/86) 2% to 3% (10/1/91) Increased License fee from \$5.00 to \$10.00 (7/1/98)
Denver (2)	3.62% 4% 7.25%	Yes Food and liquor for immediate consumption Automobile Rentals less than 30 days	1948	No	A	W	.5%	3% (10/1/69) 3% to 3.5% (4/1/86) 4% on all non-exempt food and beverage 11/1/86 - 11/30/86 4% on food for immediate consumption (11/1/87) reduced service fee from 2% to 1% effective (7/1/88) Reduce service fee

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								from 1% to .5% (1/1/2003) 3.5% to 3.62%(1/1/07) General sales rate only, other city sales tax rates are unchanged
Dillon	2%	No	7/1/76	Yes			0%	Repealed service fee (1/1/93)
Dinosaur	2.1%	No	1/1/02	Yes	C-D		3 1/3%	
Dolores	3.5%	No	1/1/69	Yes			3 1/3%	1% to 2% (1/1/83) 2% to 3.5% (7/1/90)
Douglas County Sales 2)	1%	Yes	1/1/95	Yes	A-C	Y-Z	2 1/3%	100% County .17% to 1% (1/1/96) Sales/Use To reduce as follows: 1% to .37% (12/31/2010) .37% to .20% (12/31/2023) .20% continue in perpetuity Reduce Service Fee (1/1/2004) Cap Service Fee at \$200 per month
Douglas County	1%	Short-term Rental Tax 1/1/92						
Dove Creek (2)	2%	Yes	1/1/70	Yes	C	Y	3 1/3%	1% to 2% (7/1/81) 1% Use Tax (7/1/74)
Durango (2)	3%	Yes	4/1/62	No		W	3 1/3%	2% (7/1/80) 2% to 2.5% (6/1/99) 2.5% to 3% (7/1/05)
Eads (2)	2%	Yes	7/1/86	Yes		Y-Z	3 1/3%	
Eagle	4%	Yes	1/1/71	Yes		Z	3 1/3%	2% to 4% (1/1/82) Use tax 4% (7/1/98)
Eagle County Sales	1% .5%	No Mass transit	1/1/82 1/1/96	Yes Yes	A-B-C A-B-C		3 1/3% 3 1/3%	85% County 15% Incorporated Areas Includes Avon, Basalt, Eagle, Gypsum, Minturn, Redcliff and Vail MTS 100% County 100% County-IGA removed effective (2/1/06)
Eaton (2)	3%	Yes	1/1/77	Yes		Z	3 1/3%	2% to 3% (1/1/90) 3% use on Z (5/1/02)

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Edgewater (2)	3.5%	Yes	7/1/69	No		W	2%	2.5% (1/1/80) 2.5% to 3% (8/1/82) 3% to 3.5% (3/12/87) Reduced service fee from 3% to 2% (1/1/92)
Elizabeth (2)	2.5%	Yes	1/1/88	Yes		Y-Z	3 1/3%	1.5% to 2.5% (1/1/94) Sales only
El Paso County Sales (2)	1%	Yes	1/1/88	Yes	A-B-C	Y-Z	2 1/3%	100% County Reduced service fee (1/1/04)
El Paso County RTA	1%	Yes	1/1/05	Yes	A-B-C-D-E-F-G-H	Y-Z	None	Excludes towns of Calhan, Fountain, Monument, Palmer Lake and Ramah
Empire(2)	3%	Yes	1/1/74	Yes		Y-Z	0%	2% to 3% (7/1/79) Eliminated Service Fee (1/1/87)
Englewood (2)	3.5%	Yes	3/22/68	No	A	W	.5%	3% to 3.5% (1/1/88) Reduced service fee from 1.6% to .5% (1/1/2003)
Erie (2)	3.5%	Yes	1/1/78	Yes	B-C-D	Y-Z	3 1/3%	Use Tax (1/1/79) 2% to 3.5% (7/1/84) Sales/Use Direct for Boulder County Only Repealed exemption on food (1/1/99) Added exemption D (1/1/99)
Estes Park (2)	4%	Yes	7/1/71	Yes		Y	3 1/3%	2% to 3% (1/1/82) 3% to 4% (7/1/82) Use Tax 2% (1/1/87) Repealed use tax on Z (1/1/93)
Evans	3.5%	Yes	7/1/73	Yes		Y-Z	3 1/3%	1% to 2% (1/1/76) 2% to 3% (1/1/82) Remove exemption A (1/1/2003) .5% increase (1/1/2005) Sales/Use
Fairplay (2)	4%	No	1/1/74	Yes	A		3 1/3%	2% to 3% (1/1/86) 3% to 4% (1/1/98) Exemption for food added (7/1/82)
Federal Heights (2)	4%	Yes	7/1/71	No		Y-Z	0%	1% to 2% (1/1/73) Use Tax (1/1/74) 2% to 3% (1/1/89)

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								Cap of \$200 on service fee (5/1/93) Home Rule Self Collect (1/1/2003)
Firestone	2%	Yes	7/1/86	Yes	A-B	Y-Z	None	Eliminated exemption on gas and electricity (1/1/91)
	.75%	Yes	11/1/06	Yes	A-B	Y-Z	None	Reduced rate only in PIF area
Flatiron LID (Broomfield)	.2%	No	1/1/01	No	W		None	Broomfield began collecting the tax (1/2/02)
Flagler	2%	No	1/1/90	Yes	B-C		3 1/3%	
Florence (2)	2.5%	Yes	1/1/78	Yes		Y-Z	3 1/3%	2% to 2.5% (1/1/06)
Football	.1%	Yes	1/1/01	Yes	A-B-D-E-F	Same as State	3 1/3%	.1% (1/1/01)
Ft. Collins (2)	3% 2.25%	Yes Food Only	1/1/68	No		W	3%	1% to 2% (1/1/73) 2% to 2.5% (1/1/82) 2.25% to 2.50% (7/1/84) 2.5% to 2.75% (1/1/85) 2.75% to 3% (1/1/93) Food taxed at 2.25% (7/1/84) Cap of 3% for first \$3,000
Fort Lupton	4%	Yes	1/1/71	Yes		Y-Z	3 1/3%	2% (7/1/77) Use Tax (4/25/79) 2% to 4% (1/1/92) Sales/Use .50% to expire (12/31/2021)
Fort Morgan (2)	3%	Yes	1/1/76	Yes		Y-Z	3 1/3%	3% (1/1/82)
Fountain (2)	3%	Yes	7/1/80	Yes	A-B-C	Y-Z	0%	Use Tax repealed (7/1/80) Use Tax 2% (1/1/84) 2 to 3% (7/1/86) Exemptions B & C added (7/1/88)
Fowler (2)	2%	No	7/1/83	Yes	B-C	Y	3 1/3%	Repealed food exemption (7/1/87) 2% Use Tax (7/1/06)
Foxfield	3.75%	Yes	1/1/96	Yes	A-B-C	Z	0%	Use Tax 3% (7/1/96) Sales 2% to 3.75% (1/1/2004)

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Fraser (2)	4%	Yes	7/1/72	Yes		Y-Z	0%	2% to 4% (1/1/82) Use Tax (7/1/82) Eliminated Service fee (1/1/88)
Frederick (2)	2.5%	Yes	7/1/86	Yes	A-B-C	Y-Z	3 1/3%	2% to 2.5% (1/1/2000) Sales/Use
Fremont County Sales (2)	1.5%	Yes	7/1/82	Yes	A-B-C-D-E-F-G-H	Y-Z	3 1/3%	100% County Exemptions B-D-E-F-G & H added (7/1/2000)
Fremont County Lodging	2%		1/1/02	Yes				To expire 12/31/2016
Frisco	2%	No	7/1/79	No			3 1/3%	Self Collected 7/1/05
Fruita (2)	2%	Yes	1/1/69	Yes	A-E-F	Y-Z	3 1/3%	1% to 2% (1/1/76) 2% to 3% (1/1/81) 3% to 2% (1/1/82) Use Tax (6/1/80) Exemptions E & F added (7/1/2000)
Garden City	2%	No	7/1/79	Yes			3 1/3%	1% to 2% (7/1/85)
Garfield County Sales (2)	1%	No	1/1/81	Yes	A-B-C		3 1/3%	100% County 1/2% to 1/4% (1/1/83) 1/4% to 1% (1/1/97) <u>Service Fee:</u> 3 1/3% to 10% (1/1/83) 10% to 3 1/3% (1/1/86)
Georgetown (2)	3%	Yes	1/1/70	Yes		Y	0%	2% to 3% (7/1/75) Use Tax (7/1/78) Exempts food (1/1/80) Eliminated Service Fee (7/1/86) Repealed food exemption (7/1/87)
Gilcrest	3%	Yes	7/1/84	Yes		Y-Z	3%	
Glendale (2)	3.75%	Yes	1/1/68	No		W	0%	2% (7/15/72) 2 1/2% (1/1/74) - 3% (5/1/79) 3% to 3.5% (11/1/86) Use Tax 3.5% on M.V. (effective 12/1/86) 2.5 on 50% for building materials Use Tax repealed (5/18/93)

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								Cap of \$200 on Service Fee (12/13/88) Repealed exemption on food for home consumption (1/1/93) Increase Sales Tax 3.5% to 3.75 (7/1/04) Delete Service Fee
Glenwood Springs (2)	3.7%	Yes	4/1/67	No	C	W	2%	1% to 2% (1/12/75) 2% to 2.75% (7/1/83) 2.75% to 3% (1/1/93) 3% to 3.25% (1/1/96) 3.25 to 3.45% (1/1/01) Exempts gas and electricity etc. for domestic use. (7/1/83) Self Collected (1/1/90) 3.45% to 3.7% (1/1/06)
Glenwood Springs RTA	.6%	Yes	1/1/01	Yes	A-B-C-D-E-F-G-H	Same as state	0%	.4% (1/1/01) .4% to .6% (1/1/05)
Golden (2)	3%	Yes	8/1/79	No		W	0%	2% to 3% (7/1/91) Increased license fee from \$10 to \$20 (7/1/98) Eliminated service fee (12/31/00)
Granada (2)	2%	Yes	1/1/80	Yes		Y-Z	3 1/3%	
Granby (2)	4%	Yes	1/1/71	Yes		Y-Z	3 1/3%	2% (1/1/72) 4% (7/1/82)
Grand County Sales	1%	No	7/1/82	Yes			3 1/3%	100% County
Grand County Lodging	1.8%		7/1/93	Yes				Winter Park excluded***
Grand Junction (2)	2.75%	Yes	8/1/64	No	A-C	W	3 1/3%	2% (1/1/76) Exempt food, gas, and electricity (1/1/82) Service Fee 5% til (6/1/83) 2% to 2.75% (1/1/88)
Grand Lake (2)	4%	Yes	8/1/66	Yes		Y-Z	3 1/3%	3% (7/1/75) 4% (7/1/81) Use Tax (Y-Z) 4% (1/1/83)

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Grand Valley	0%	1/1/78		Yes			0%	Name changed to "Parachute" (7/4/80)
Greeley (2)	3.46%	Yes	1/1/69	No		W	0%	1% to 2% (8/1/76) 2% to 3% (4/1/82) 3% to 2% (4/1/83) 2% to 3% (10/1/83) 3% to 3.3% increase (1/1/2003) 3.3% to 3.46% increase (1/1/2005) Eliminated exemption on food (4/1/90) to resume (4/1/95) <u>Service Fee:</u> 1.5% to 1% (10/1/83) 1% to 0% (1/1/87)
Green Mtn Falls (2)	3%	Yes	1/1/77	Yes		Y-Z	3%	2% Use Tax added (7/1/92) 2% to 3% (7/1/2004)
Green Mtn Falls (RTA)	1%	Yes	1/1/05	Yes	A-B-C-D-E-F-G-H	Y-Z	None	
Greenwood Village (2)	3%	Yes	7/1/72	No	A	W	0%	
Gunnison County Sales (2)	1%	No	7/1/78	Yes			3 1/3%	100% County (1/1/98 through 12/31/2013) Distribution through 12/97 50% of each city (Gunnison, Crested Bute, Mt, Crested Butte, Marble and Pitkin) to cities: Balance to county. 100% County. Effective 1/1/98
Gunnison Valley RTA	.6%		1/1/03	Yes	A-B-C-D-E-F-G-H		0%	Except Towns of Pitkin, Marble, Ohio and Somerset
Gunnison County Lodging	4%		1/1/91	Yes				1.9% to 4% (07/01/03)
Gunnison (2)	3%	Yes	9/1/63	No		W	5%	Use Tax 1% (1/1/80) 2% (1/1/80) Sales/Use 3% (7/1/83) Sales/Use Self collected (7/1/01)
Gunnison RTA	.35%	No	1/1/03	Yes	A-B-C-D-E-F-G-H		0%	
Gypsum	4%	Yes	1/1/77	Yes	C	Z	3 1/3%	2% to 3% (1/1/96) Sales Added exemption on food (3/1/82) Eliminated the exemption on food (12/31/95) Added exemption on gas & electricity (1/1/96) Added service fee (1/1/96)

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								3% use tax added (1/1/96) 3% to 4% (1/1/2005) Sales only
Haxtun (2)	1.5%	Yes	7/1/82	Yes		Y-Z	3 1/3%	1% to 1.5% Sales only (7/1/98) use tax increased from 1% to 1.5% (1/1/02)
Hayden (2)	4%	Yes	1/1/73	Yes		Y	3 1/3%	2% to 3% (1/1/84) Use Tax 2% (1/1/86) 3% to 4% (7/1/88)
Hinsdale County Sales (2)	5%	Yes	1/1/73	Yes		Y-Z	3 1/3%	First 2% Sales tax point of collection between county and Lake City additional 2% Sales and Use tax (except MV) to be shared equally between county and Lake City. Use tax - MV 100% county 2 to 4% (7/1/86) - Use Tax (7/1/86) 1% increase sales (1/1/2003) 100% County-IGA removed effective (2/1/06)
Hinsdale County Lodging	1.9%		1/1/93	Yes				
Holly (2)	1%	No	7/1/78	Yes			3 1/3%	
Holyoke (2)	1.5%	Yes	1/1/79	Yes		Y-Z	3 1/3%	1% to 1.5% (7/1/85)
Hooper	2%	No	7/1/98	Yes	C		0%	
Hot Sulphur Spgs (2)	4%	No	1/1/73	Yes	A-B-C		3 1/3%	2% to 4% (7/1/82) Exemptions added (7/1/82)
Hotchkiss (2)	2%	No	7/1/77	Yes			3 1/3%	1% to 2% (7/1/84)
Hudson	4%	Yes	1/1/83	Yes	A	Z	3 1/3%	1% to 2% (7/1/86) 2% to 4% (7/1/2000) Eliminated exemptions B and C (7/21/90) Use Tax 4% (1/1/02)
Huerfano County Sales	1%	No	7/1/68	Yes			3 1/3%	Determined by Motor Vehicle Registration 48% County 39% Walsenburg 13% La Veta

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								Distribution changes (1/1/02) 100% County-IGA removed effective (2/1/06)
Huerfano County Lodging	2%		1/1/07	Yes				2% (1/1/07)
Hugo	2%	Yes	7/1/88	Yes	B	Y-Z	3 1/3%	
Idaho Spgs (2)	3%	Yes	1/1/71	Yes		Y-Z	0%	2% to 3% (7/1/78) Eliminated Service Fee (1/1/88)
Ignacio	2%	No	1/1/71	Yes			3 1/3%	1% to 2% (7/1/90)
Jackson County Sales	4%	No	7/1/79	Yes			3 1/3%	First 2% point of collection between Walden/County. Additional 1% total to County 2% to 3% (7/1/86) 3% to 4% (1/1/05) 100% County-IGA removed effective (7/1/05)
Jefferson County Sales (2)	.5%	No	7/1/73	Yes			3 1/3%	100% County
Jeffco SE LID	.5%	No	1/1/89	Yes	I-J		3 1/3%	
Johnstown (2)	3%	Yes	1/1/71	Yes		Y-Z	3 1/3%	2% (1/1/71) Use Tax (7/1/88) 2% to 3% (1/1/2003)
Julesburg (2)	1%	Yes	7/1/78	Yes		Y-Z	3 1/3%	
Keensburg (2)	2%	Yes	1/1/79	Yes	A	Z	3 1/3%	1% to 2% (7/1/84) Use Tax 2% (1/1/02)
Kersey (2)	3%	Yes	7/1/80	Yes		Z	3 1/3%	2% to 3% (1/1/91) Use Tax 3% (1/1/2004)
Kiowa	1.5%	Yes	1/1/95	Yes		Z	3 1/3%	Use Tax 1.5% (1/1/2004)
Kit Carson	2%	Yes	1/1/86	Yes		Y-Z	3 1/3%	
Kremmling (2)	4%	No	1/1/74	Yes			3 1/3%	2% to 4% (1/1/80)
La Jara	3%	Yes	1/1/72	Yes		Y-Z	3 1/3%	2% (7/1/81) 2% to 3% (1/1/01) 3% Use tax added (1/1/01)

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La Junta (2)	3%	Yes	1/1/78	No		W	3%	1% to 2% (1/1/79) 2% to 3% (12/1/82) 3% to 3.25 (1/1/96) 3.25% to 3% (5/1/05)
La Plata County Sales	2%	No	7/1/76	Yes			3 1/3%	74.45% County 18% Durango 4% Bayfield 3.55% Ignacio 1% to 2% (7/1/82) 100% County-IGA removed effective (2/1/06)
La Plata County Lodging	1.9%		1/1/88	Yes				Durango excluded ***
La Salle (2)	3.5%	Yes	7/1/78	Yes		Y-Z	3 1/3%	1% to 2% (7/1/87) 2% to 3.5% (7/1/92) Sales Only To Decrease back to 2% (7/1/2007) 3.5% extended without expiration date Use Tax 2% (7/1/87)
Lafayette (2)	3.50%	Yes	5/1/67	No		W	2 1/2%	2% to 3% (2/1/89) 3% to 3.25% (1/1/93) 3.25% to 3.50% (1/1/2000) <u>Service Fee:</u> 5% to 3% (7/1/76) 3% to 2.5% (2/1/81)
Lake County Sales	4%	No	7/1/72	Yes			3 1/3%	Point of Collection between county and city of Leadville (2) 1% to 2% (7/1/81) 2% to 4% (7/1/88) 100% County-IGA removed effective (2/1/06)
Lake County Lodging	1.9%		1/1/93	Yes				
Lakeside (2)	2.1%	No	1/1/98	Yes			0%	1.1% to 1.6% (1/1/2004) 1.6% to 2.1% (1/1/2006)
Lakewood (2)***** 2% (Food for home consumption)	3%	Yes	7/1/70	No		W	0%	2% (1/1/72) Self Colected (7/1/85) Repealed service fee (1/1/97) 2% to 3% (1/1/06)

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Lamar (2)	3.25%	Yes	10/1/70	No		W	3 1/3%	2% (1/1/75) 3% (1/1/80) 3% to 3.25% (1/1/2003) Sales/Use
Larkspur (2)	4%	No	7/1/80	No			3 1/3%	2% to 3% (1/1/90) 3% to 2% (2/1/90) Use/Tax 3% (1/1/90) Repealed (2/1/90) Self collected (1/1/90) 2% to 4% (6/1/91)
La Veta	3%	No	7/1/82	Yes			3 1/3%	2% to 3% (7/1/90)
Las Animas (2)	3%	Yes	1/1/81	Yes		Y-Z	3 1/3%	1% to 2% (1/1/85) Sales/Use 2% to 3% (1/1/96) Sales/Use
Las Animas County Sales (2)	0%	No	1/1/98	No				1% (1/1/98) Eliminated 1% (12/31/04)
Larimer County Sales (2)	.80%	Yes	1/1/81	Yes	A-B-C-D-E-F-G-H	Y-Z	3 1/3%	100% to county 1% eliminated (6/30/82) Sales/Use .10 expired (12/31/99) .25% (1/1/96) Sales/Use .25% to .65% (1/1/98) Sales/Use .65% to .75% (1/1/99) Sales/Use .75% to .80% (1/1/2000) Sales/Use .25% to expire (12/31/2018) open space .20% to expire (12/31/2013) court house .20% to expire when jail expansion is paid for then drop to .15% not to exceed 17 yrs. .15% to expire (12/31/2020) (fairgrounds)
Limon (2)	2%	Yes	1/1/79	Yes		Y-Z	3 1/3%	
Lincoln County Sales (2)	2%	Yes	1/1/90	Yes		Y-Z	3 1/3%	
Littleton (2)	3%	Yes	1/1/62	No	A	W	2 1/2%	3% to 3.5% (11/1/90) 3.5% to 3% (12/5/90) Home Consumption Eliminated tax on food (1/1/05)
Local Imprvmnt Dst.								See specific city/counties Broomfield, Boulder & Jefferson
Local Marketing Dst.								See specific city - Vail, Steamboat & Alamosa
Lochbuie (2)	4%	Yes	7/1/75	Yes		Y-Z	0%	Use Tax (4/4/84) 2% to 4% (1/1/98) Sales

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Logan County Sales (2)	1%	Yes	1/1/96	Yes	E	Y-Z	0%	.5% to 1% (1/1/01) Sales/use .5% to expire (12/31/2025) 100% to county Exemption E-added (7/21/99) Repealed exemptions B-C (12/31/00)
Logan County Lodging	1.9%		1/1/89	Yes				
Log Lane Village	3%	Yes	7/1/88	Yes		Y-Z	0%	2% to 3% (7/1/92) Sales/Use
Lone Tree (2)	1.5%	Yes	1/1/97	No	A-B-C-D	W	None	Self Collected (9/1/99)
Longmont (2)	2.95%	Yes	7/1/65	No		W	3%	2% to 3% (7/1/82) 3% to 2% (11/1/82) 2% to 2.75% (7/1/86) 2.75% to 2.95% (1/1/01) Cap of \$100 on Service fee (1/1/89) 2.95% to 3.275% (1/1/07)
Louisville (2)	3.375%	Yes	7/1/76	No		Y-Z	3 1/3%	2% to 3% (7/1/89) Use Tax 3% (7/1/89) 3% to 3.375% (1/1/94) Sales/Use .375 to expire (12/31/2003) .375 extended until 12/31/2013
Loveland (2)*****	3%	Yes	1/1/70	No		W	3 1/3%	2% (1/1/75) 2% to 3% (1/1/85) Cap of \$300 on service fee (1/1/93) Self Collected (1/1/98)
Lyons (2)	3%	Yes	7/1/68	Yes		Y-Z	3 1/3%	2% to 3% (7/1/86)
Manassa	1%	No	7/1/77	Yes			3 1/3%	
Mancos	4%	No	1/1/69	Yes			0%	1% to 2% (7/1/81) 2% to 3% (1/1/93) 3% to 4% (1/1/2000)
Manitou Spgs (2) **	3.9%	Yes	1/1/70	Yes		Y-Z	0%	2% (4/1/71) 2% to 3% (7/1/80) 3% to 3.5% (1/1/85) Sales/Use 3.5% to 3.6% (1/1/96) Sales only 3.6% to 3.8% (1/1/98) Sales only

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								3.8% to 3.6% (1/1/01) Sales only .1% to expire (12/31/2020) Sales only Contract City (7/1/85) Eliminated Service Fee (1/1/88) 3.6% to 3.9% (1/1/2004) Sales only 3.5% to 3.8% (1/1/2004) Use only
Manitou Spgs RTA	1%	Yes	1/1/05	Yes	A-B-C-D-E-F-G-H	Y-Z	None	
Manzanola (2)	2%	Yes	7/1/86	Yes	A-B-C	Y	3 1/3%	
Marble (2)	2%	No	7/1/76	Yes			3 1/3%	
Mass Transit	See specific county	Eagle, Pitkin & Summit						
Mead (2)	2%	Yes	7/1/86	Yes	A-B-C	Y-Z	0%	
Meeker (2)	0%	Yes	1/1/72	Yes			3 1/3%	1% Expired (6/30/81)
Mesa County Sales (2)	2%	Yes	1/1/82	Yes	A-B-C	Y-Z	3 1/3%	72.5% County 16% Grand Junction 5% Fruita 3.5% Palisade 1.5% Collbran 1.5% Debeque 100% County-IGA removed effective (2/1/06)
Milliken	2.5%	Yes	7/1/80	Yes		Y-Z	3 1/3%	Use Tax 2% (7/1/90) 2% to 2.5% (7/1/94) Sales/Use 2.5% to 2% (1/1/01) Sales/Use 2% to 2.5% Sales/Use (1/1/2003)
Mineral County Sales (2)	2% .6%	Yes Health Service District	7/1/71 7/1/98	Yes Yes	100% to County	Z	3 1/3%	66-2/3% County 33 1/3% Town of Creede 1% to 2%(7/1/89) 2% Use Tax (1/1/01) 100% County-IGA removed effective (2/1/06)
Mineral County Lodging	1.9%		7/1/88	Yes				
Minturn	4%	No	7/1/72	Yes			0%	2% to 4% (7/1/78)
Moffat	2%	No	7/1/2000	Yes	C-D-E-F-G-H		3 1/3%	
Moffat County Sales (2)	2%	No	7/1/75	Yes			3 1/3%	37.5% of Sales tax collected

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								in Craig to Craig 37.5% of Sales tax collected in Dinosaur to Dinosaur Balance to county 100% County-IGA removed effective (2/1/06)
Moffat County Lodging	1.9%		1/1/89	Yes				
Monte Vista	2%	No	1/1/75	Yes			3 1/3%	1% to 2% (1/1/86) 2% to 3% (1/1/87) 3% to 2% (7/1/93) 2% to 3% (1/1/95) 3% to 2% (1/1/96)
Montezuma County Sales	.45%	Yes	1/1/2000	Yes	A-B-C-D-E-F	Y	3 1/3%	
Montezuma County Lodging	1.9%		1/1/89	Yes				Cortez excluded ***
Montezuma Town (2)	2%	No	1/1/2000	Yes			3%	
Montrose (2)	3.5%	Yes	7/1/64	No		W	1 1/3%	1% to 2% (11/2/71) 2% to 3% (9/1/86) 3% to 4% (7/1/91) 4% to 3% (9/1/93) 3% to 4% (2/1/95) 4% to 3.5% (2/1/96) 3.5% to 3% (11/1/99) 3% to 3.5% (1/1/03) Service fee 3 1/3% to 1 1/3% (10/1/90)
Montrose County Sales (2)	0%	No	7/1/91	No				1% (7/1/91) Eliminated 1% (6/30/06)
Monument (2)	3%	Yes	1/1/81	Yes	A-B-C	Y-Z	3 1/3%	1% to 2% (1/1/84) Use tax 2% (Added bldg. materials 1/1/87) 2% to 3% (1/1/90) Sales tax only
Morgan County Lodging	1.9%		1/1/89	Yes				
Morrison (2)	3%	Yes	7/1/73	Yes		Y-Z	3 1/3%	2% to 3% (7/1/82) 3% Use tax (7/1/81)
Mt. Crested Butte (2)	4.5%	Yes	1/1/75	No		W	3 1/3%	4% to 3% (7/1/78) Sales

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								3% to 4% (1/1/83) Sales 4% to 4.5% (1/1/99) Sales Use tax 3% (3/26/80) Self Collected (1/1/89)
Mt. Crested Butte RTA	.6%	No	1/1/03	Yes	A		0%	
Mountain View (2)	4%	Yes	11/1/72	Yes		Y	3 1/3%	2% to 3% (7/1/85) 3% to 4% Sales only (1/1/02) Use tax 3% (9/8/86)
Mountain Village	4.5%	Yes	1/1/99	Yes	A-C-D	Z	3 1/3%	6% to 5.5% (7/1/99) 5.5% to 5% (7/1/2000) Service fee added (7/1/99) 5% to 4.5% (1/1/2004) Use Tax 1.5% (1/1/99)
Naturita (2)	4%	Yes	7/1/73	Yes		Y-Z	3 1/3%	1% to 2% (7/1/80) Sales/use 2% to 3% (1/1/97) Sales/use 3% to 4% (7/1/06)
Nederland (2)	3.75%	Yes	1/1/70	Yes		Y-Z	3 1/3%	2% to 3% (7/1/82) Use tax 3% (7/1/84) 3% to 3.75% (1/1/98) Sales .42% to expire (12/31/2023)
New Castle (2)	3.5%	Yes	1/1/81	Yes		Z	3 1/3%	2% to 3% (7/1/88) Sales only 3% to 3.5% (1/1/01) Sales only Use tax 2%
New Castle RTA	.4%	Yes	1/1/05	Yes	A-B-C-D-E-F-G-H	Y-Z	None	
Northglenn	4%	Yes	1/1/70	No	A	W	1%	2% (1/1/72) 2% to 3% (7/1/75) 3% to 3.5% (6/1/89) 3.5% to 4% (1/1/02)
Norwood (2)	3%	No	7/1/72	Yes	C		3 1/3%	2% (7/1/80) 2% to 3% (7/1/2004)
Nucla (2)	4%	Yes	7/1/72	Yes		Y	3 1/3%	1% to 2% (7/1/81) Use tax 2% (7/1/88) 2% to 3% (1/1/97) Sales

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								Repealed use tax on bldg. materials (7/1/96) 3% to 4% (7/1/06)
Nunn (2)	2%	Yes	7/1/96	Yes		Y-Z	0%	
Oak Creek (2)	3%	No	1/1/77	Yes			3 1/3%	2% (1/1/80) 2% to 3% (7/1/81)
Olathe (2)	4%	Yes	1/1/73	Yes		Y-Z	3 1/3%	2% (1/1/79) 2% to 3% (7/1/88) Use tax 1% (7/1/88) 3% to 4% (7/1/06)
Ordway	2%	Yes	1/1/81	Yes		Y-Z	3 1/3%	1% (1/1/81) 1% to 2% (7/1/83)
Otero County Sales	1%	Yes	1/1/90	Yes	A-B-C-E-F	Y-Z	3 1/3%	100% County Exempt E-F
Otis (2)	2%	Yes	7/1/84	Yes		Y-Z	3 1/3%	1% to 2% (7/1/86)
Ouray (2)	3%	No	7/1/69	Yes			3 1/3%	2% to 3% (1/1/80)
Ouray County Sales	1%	No	7/1/85	Yes			3 1/3%	100% to county Added service fee (1/1/92)
Ovid (2)	1%	Yes	1/1/90	Yes		Y-Z	3 1/3%	
Palisade (2)	2%	No	1/1/70	Yes	A-B-C		3 1/3%	1% to 2% (7/1/04)
Palmer Lake (2)	3%	Yes	1/1/86	Yes	A	Y-Z	3 1/3%	2% to 3% (1/1/07)
Paonia (2)	2%	No	7/1/78	Yes			3 1/3%	1% to 2% (1/1/93)
Parachute (2)	3.75%	Yes	1/1/78	Yes		Z	0%	Previously Grand Valley 2% Use Tax (4/23/82) 2% to 3% (1/1/85) Sales 3% to 3.75% (7/1/94) Sales/Use
Parker	3%	Yes	1/1/82	No		Y-Z	3 1/3%	1% to 2.5% (1/1/83) Sales/Use 2.5% to 3% (7/1/90) Sales/Use Placed cap on service fee of \$200

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								per report period (1/1/92) Self Collected (07/01/03)
Park County Sales	1%	No	1/1/98	Yes	A-B-C-D		3 1/3%	100% County 1% to expire (12/31/2018)
Park Meadows Mall	1.2%	Yes	4/1/04	Yes		Same as State	3 1/3%	4/1/04 1.1% to 1.2% RTD (7/1/06)
Phillips County Sales (2)	1%	Yes	1/1/99	Yes	E	Y-Z	3 1/3%	100% County Exemption on farm equipment added (1/1/01)
Pierce (2)	2%	Yes	7/1/88	Yes	B	Y-Z	3 1/3%	
Pikes Peak RTA	1%	Yes	1/1/05	Yes	A-B-C-D-E-F-G-H	Y-Z	None	All of El Paso County except towns of Calhan, Fountain, Monument, Palmer Lake & Ramah.
Pitkin County Sales* (2)	3% .5% mass transit	No Yes	7/1/69 1/1/94	Yes Yes			3 1/3% 3 1/3%	.5115 Pitkin county (.1429 MTS and .3686 county) .3761 Aspen .0122 Basalt .1002 Village Distribution amounts effective (1/1/02) MTS 100% County 2% to 3% (7/1/85) Use tax 3% (1/1/89) expired (12/31/98) MTS use tax .5% 100% County-IGA removed effective (8/1/04)
Pitkin (2)	3%	No	7/1/75	Yes			0%	2% to 3% (7/1/82)
Platteville	2%	Yes	7/1/76	Yes		Z	3 1/3%	Use Tax 2% (1/1/2004)
Poncha Springs	2%	No	7/1/85	Yes			3 1/3%	1% to 2% (7/1/90)
Powderhorn RTA	.6%	No	1/1/03	Yes	A-B-C-D-E-F-G-H		0%	
Prowers County Sales (2)	1%	Yes	7/1/91	Yes		Y-Z	3 1/3%	100% County
Prowers County Lodging	2%		1/1/06	Yes				
Pueblo	3.5%	Yes	1/1/56	No	A	Y	0%	3% (1/1/72) 3% to 3.5% (1/1/85) Service fee repealed (11/3/93) .5% to expire (12/31/2011)

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Pueblo County Sales (2)	1%	Yes	1/1/88	Yes	A-B-C	Y	3 1/3%	100% county Sales/Use tax 1% Repealed Short-term Rental Tax 3/31/92
	1%	Short-term Rental Tax	1/1/92					
Rangely	0%		1/1/73	Yes			3 1/3%	1% Expired (6/30/81)
Red Cliff	3%	No	7/1/82	Yes			3 1/3%	2% (7/1/82) 2% to 3% (1/1/94)
Rico (2)	5%	Yes	1/1/73	Yes		Y-Z	0%	1% to 2% (7/1/84) Sales 2% to 4% (7/1/96) Sales 4% to 5% Sales only (01/01/02) Use Tax 2% (7/1/96) Repealed Use tax (1/1/02) Service fee Eliminated (7/1/96) 2% (1/1/77)
Ridgway	3.6%	No	1/1/77	No	A-B-C		3 1/3%	2% to 3% (7/1/84) Self collected (1/1/99) 3% to 3.6% (7/1/05)
Rifle (2)	3.5%	Yes	8/1/65	No		W	0%	2% (12/1/73) 2% to 2.5% (1/1/88) 2.5% to 2.75% (1/1/93) 2.75% to 2.5% (2/1/95) Eliminated service fee (1/1/91) 2.5% to 3.5% (1/1/06)
Rio Blanco County Sales	3.6%	Yes	7/1/81	Yes	C	Y-Z	3 1/3%	2% (1/1/82) 2% to 3.6% (1/1/02) Point of Collection County/Rangely/Meeker 100% County-IGA removed effective (2/1/06)
Rio Blanco County Lodging	1.9%		1/1/89	Yes				
Rio Grande County Sales	2% .6%	No Health Service District	7/1/69 1/1/98	Yes Yes	100% to County		3 1/3%	1% to 2% (1/1/96) First 1% distributed as follows: 50% to Rio Grande county 35% to Monte Vista 15% to Del Norte

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								Second 1.6% distributed 100% to Rio Grande County Percentages effective 1/1/98 100% County-IGA removed effective (2/1/06)
Rio Grande County Lodging	1.9%		7/1/88	Yes				
Rocky Ford (2)	3%	Yes	1/1/82	Yes		Y-Z	3%	2% (1/1/82) 2% to 3% (7/1/86)
Romeo	1%	No	7/1/80	Yes			3 1/3%	
Rosedale	0%	Yes	7/1/85	Yes		Y-Z	3 1/3%	1% Expired (2/4/87 12:00 noon) No longer exists - became part of Garden City
Routt County Sales	1%	Yes	7/1/88	Yes	A-B-C	Y-Z	3 1/3%	100% county
RTA (Gunnison Valley Transp. Authority)	.6%				A-B-C-D-E-F-G-H			In the city limits of Gunison the tax rate is .35%
Pitkin	0%							
Marble	0%							
Ohio	0%							
Somerset	0%							
RTA (Roaring Fork Rural Transp. Authority)								
Basalt	.4%	Yes	1/1/01	Yes	A-B-C-D-E-F-G-H	Same as state		RTA use tax collected by the state.
Carbondale	.7%	Yes	1/1/01	Yes	A-B-C-D-E-F-G-H	Same as state		
Glenwood Springs	.6%	Yes	1/1/01	Yes	A-B-C-D-E-F-G-H	Same as state		
New Castle	.4%	Yes	1/1/05	Yes	A-B-C-D-E-F-G-H	Same as state		
Unincorporated Eagle County RTA (El Jebel, outside Carbondale)	.2%	Yes	1/1/05	Yes	A-B-C-D-E-F-G-H	Same as state		

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RTD	1%	Yes	1/1/74	Yes	A-C-D-E-F	Same as state	3-1/3%	.5% to .6% (5/1/83) Use tax determined by court case (4/17/89) Expanded to include Arapahoe Park (race track south of Quincy & one mile east of Gun Club Road) (7/1/92) Lone Tree original boundry (1/1/2004) Acres Green and Park Meadows Mall .6% to 1% (1/1/05)
Saguache	3%	No	1/1/73	Yes			3 1/3%	2% (7/1/83) 2% to 3% (7/1/88)
Saguache County Sales	1%	No	1/1/07	Yes	A-B-C-E			1% (1/1/07)
Saguache County Lodging	1.9%		1/1/91	Yes				
Salida	2%	No	1/1/85	Yes			3 1/3%	1% to 2% (7/1/90)
San Juan County Sales	4%	No	7/1/84	Yes			3 1/3%	Point of collection 1% to 4% (1/1/95) 100% County-IGA removed effective (2/1/06)
San Juan County Lodging	2%		1/1/97	Yes				
San Luis	3%	No	7/1/80	Yes	A-Z		3 1/3%	2% (7/1/80) 2% to 3% (7/1/02)
San Miguel County Sales (2)	1%	Yes	7/1/87	Yes	A-B-C	Z	3%	100% county Use tax 1% (7/1/87)
San Miguel County Lodging	2%		1/1/94	Yes				Mountain Village excluded***
Sawpit	3%	Yes	1/1/95	Yes	A	Z	None	Exempted Machine & Machine tools and gas, electricity for home consumption (1/1/86)
Sedgwick (2)	1%	No	7/1/85	Yes	B-C		0%	
Sedgwick County Sales (2)	2%	Yes	7/1/79	Yes		Y-Z	3 1/3%	100% county 1% to 2% (1/1/97) Sales/Use

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Seibert	2%	Yes	1/1/06	Yes	B-C-D	Y-Z	3 1/3%	
Severance	3%	Yes	7/1/80	Yes	C	Z	3 1/3%	2% to 3% (1/1/02) Sales/Use
Sheridan (2)	3.5%	Yes	7/1/74	No	A	Y-Z	0%	3% to 3.5% (1/1/90) Decreased service fee from 3 1/3% to 1% (1/1/91) Eliminated service fee (1/1/93) Added exemption on food for home consumption (7/1/95) Use tax (1/1/2004 Self Collect (7/1/05)
Silt (2)	3%	Yes	1/1/69	Yes		Y-Z	3 1/3%	1% to 2% (1/1/76) Sales 2% to 3% (1/1/81) Sales Use tax 2% (1/1/80) 2% to 3% (7/1/94) Use
Silver Cliff (2)	2%	Yes	1/1/84	Yes		Y-Z	3 1/3%	Sales/Use 2%
Silver Plume	3%	No	1/1/81	Yes			3 1/3%	2% to 3% (7/1/84) Eliminated service fee (1/1/87) Reinstated service fee (1/1/97)
Silverthorne	2%	No	7/1/76	No			2 1/3%	Self Collected (7/1/95) Reduce Service Fee (7/1/2004)
Silverton	0%	No	1/1/69	Yes			3%	2% (7/1/72) 2% to 3% (1/1/77) Eliminated tax (12/31/94)
Simla	4%	No	7/1/90	Yes	A-B-C		3 1/3%	2% to 4% (7/1/02)
Snowmass Village (2)	3.5%	No	7/1/78	No			0%	2% to 1% (7/1/85) Self Collected (1/1/94) Increased license fee from \$25 to \$75 (1/1/98) 1% to 3.5% (1/1/2003)
South Fork	2%	No	1/1/93	Yes	C		3 1/3%	3% to 2% (1/1/96)
Springfield	2%	No	7/1/78	Yes			3 1/3%	
Steamboat Spgs (2)	4.5%	Yes	7/1/69	No		Y-Z	0%	2% (1/1/73)

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								2% to 4% (1/1/79) 4% to 4.5% (12/1/93) Use tax (1/1/79) Service fee repealed (1/1/85) Contract City (2/1/87) Self Collected (1/1/88) .5% to expire (12/31/09)
Steamboat Spgs (LMD)	2%	No	5/1/05	Yes		No	No	Local market tax (5/1/05)
Sterling (2)	3%	Yes	1/1/75	No		W	2 1/3%	1.5% (1/1/81) 1.5% to 2% (1/1/85) 2% to 3% (1/1/87) Sales/Use Self Collected (7/1/01)
Stratton	2%	No	7/1/02	Yes	A-B-C-D		3 1/3%	
Summit County Sales	2% .75% Mass Transit Tax	No	7/1/71 1/1/91	Yes			3 1/3% 3 1/3%	Sales tax point of collection MTS .25% (1/1/91) MTS .25% to .5% (7/1/91) MTS .5% to .75% (1/1/02) & distributes 100% to county for MTS
Summit Housing Authority	.125%	Yes			A-B-C-D-E-F-G-H	Y	3 1/3%	.125% (1/1/07)
Superior (2)	3.46%	Yes	7/1/88	Yes		Y-Z	3 1/3%	2% to 3% (1/1/96) Sales/Use 3% to 3.3% (1/1/02) Sales/Use 3.3% to 3.46% (0/1/01/03) Sales
Teller County Sales (2)	1%	Yes	1/1/84	Yes	A-B-C	Y	3 1/3%	100% county
Telluride (2)	4.5%	Yes	1/1/69	Yes		Y-Z	3 1/3%	2% to 4% (1/1/82) 4% to 4.5% (1/1/95)
Thornton	3.75%	Yes	1/1/70	No		W	3%	2% (1/1/73) 2% to 3% (1/1/75) 3% to 3.5% (1/1/87) 3.5% to 3.75% (1/1/98)
Tourism Promotion	0%	No	5/1/83	Yes				.1% to .2% (7/1/87) .2% expired (6/30/93)
Timnath	3%		7/1/02	Yes	A-C	Y-Z	3 1/3%	Add exemptions (1/1/2003)

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Trinidad (2)	4%	Yes	7/1/68	Yes		Y-Z	3 1/3%	2% (1/1/73) 2% to 3% (1/1/81) 3% to 4% (1/1/86) Use tax 2% (1/1/77) Use tax 2% to 4% (11/16/87) 1% to expire (12/31/2008) Sales/Use
Vail (2)	4%	No	1/1/68	No			0%	3% (7/1/71) 3% to 4% (7/1/74) Exempted food (1/1/80) Repealed food exemption (12/11/85) Self Collected (1/1/88) 4% to 4.5 (1/1/2003) 4.5% to 4% (1/1/06)
Vail Local Marketing District	1.4%		1/1/00	Yes				
Victor (2)	3%	No	1/1/87	Yes	A-B-C		0%	
Walsenburg	3%	Yes	7/1/72	Yes		Y-Z	3 1/3%	1% to 2% (1/1/82) Sales/Use 2% to 3% (1/1/2000) Sales/Use
Walsh	3%	No	1/1/05	Yes		None	3 1/3%	
Ward (2)	2%	No	7/1/78	Yes			3 1/3%	
Washington County	1.5%	Yes	1/1/07	Yes	A-B-C-D-E-F-G-H	Y-Z	3 1/3%	1.5% (1/1/07)
Wellington (2)	3%	Yes	7/1/80	Yes	C	Y-Z	3 1/3%	2% to 3% (1/1/99) Sales/Use
Westcliffe (2)	2%	No	1/1/75	Yes			3 1/3%	1% (1/1/75) 1% to 2% (1/1/79)
Westminster (2)	3.85%	Yes	7/1/67	No		W	2 1/2%	2% (9/1/73) 2% to 3% (2/1/76) Self Collected (1/1/79) 3% to 3.25% (1/1/86) To reduce to 3% (12/31/2016) 3.25% to 3.85% (1/1/2004)
Wheat Ridge (2)	3%	Yes	7/1/70	No		W	0%	2% (1/1/76) 2% to 2.5% (1/1/95) 2.5% to 2% (5/1/96) 2% to 2.5% (1/1/98) Self Collected (1/1/79)

<u>LOCALITY</u>	<u>TAX RATE</u>	<u>USE TAX</u>	<u>DATE TAX FIRST IMPOSED</u>	<u>STATE COLLECTED</u>	<u>EXEMPTIONS</u>	<u>USE TAX COVERS</u>	<u>SERVICE FEE</u>	<u>COUNTY DISTRIBUTIONS OTHER COMMENTS</u>
								Repealed Service fee (4/14/97) 2.5% to 2% (4/1/02) 2% to 3% (1/1/05)
Wiggins	2%	No	7/1/84	Yes			3 1/3%	1% to 2% (1/1/86)
Windsor (2)	3.2%	Yes	1/1/71	No		Z	2 1/3%	1% to 2% (1/1/83) 2% to 3% (7/1/87) Use tax 3% (1/1/98) 3% to 3.2% (7/1/02) Sales/Use Self Collected (1/1/05)
Winter Park (2)	5%	No	7/1/79	No			0%	4% (7/1/79) Eliminated Service fee (1/1/88) 4% to 5% (1/1/92) Self Collected (1/1/92)
Woodland Park (2)	3%	Yes	1/1/71	No		Y-Z	0%	2% (1/1/71) 2% to 3% (7/1/85) Use tax 1% (1/1/84) Self Collected (6/1/94) Eliminated Service fee (1/1/96) Lodging 5.2% (7/1/02)
Wray (2)	2.5%	Yes	1/1/79	Yes		Y-Z	3 1/3%	1% (1/1/79) 1% to 2% (1/1/96) Sales/Use 2% to 2.5% (1/1/02) Sales/Use
Yampa	2%	Yes	7/1/00	Yes	A-D-E-F	Y-Z	3 1/3%	
Yuma (2)	3%	Yes	1/1/78	Yes		Y-Z	3 1/3%	1% (1/1/78) 1% to 2% (1/1/85) Use tax 2% (7/1/85) Sales/Use 2% to 3% (1/1/2004)

TAX RATE

Summary	Total #	.1%	.125%	.2%	.25%	.35%	.40%	.45%	.5%	.6%	.65%	.7%	.75%	.8%	.9%	1%	1.4%	1.5%	1.8%	1.9%	2%	2.1%	2.2%	2.25%	2.3%
Football District	1	1																							
Cities & Towns	217															6	5				56	2	1	1	1
Counties*	49				1			1	1		1		1	1		20	3				12				
Colorado State of	1																								
Cultural District	1	1																							
Local Improvement Dst.	3			1					2																
Local Marketing Dst.	3																1				1				
Mass Transit ****	3								2				1												
Roaring Fork RTA	5																								
Basalt / New Castle							2																		
Carbondale												1													
Glenwood Springs									1																
El Jebel, Outside Carbondale				1																					
Pikes Peak RTA	1															1									
Gunnison Valley RTA	1								1																
Gunnison (City)						1																			
RTD	1															1									
County Lodging Tax	24														1			1	17	4					
Short-term Rental Tax	1															1									
Housing			1																						
Totals	311	2	1	2	1	1	2	1	5	2	1	1	2	1	1	29	1	8	1	17	73	2	1	1	1

- A - Exempts Food
- B - Exempts machinery and machine tools (Industrial Use)
- C - Exempts gas and electricity, etc.; For domestic use
- D - Occasional sales by charitable organizations
- E - Farm equipment
- F - Pesticides
- G - Food sold through vending machines
- H - Low-emitting vehicles

- I - Exempts telephone & telegraph service
- J - Exempts gas & electricity for residential & commercial use.
- W- Contact city directly
- Y - Use tax on motor vehicles
- Z - Use tax on building materials
- (2) Has agreement with county clerk for collection and direct remittance of motor vehicle tax
- * Pitkin County is counted under both

- 2% and 3% for the county tax rate summary.
- ** Contract city: Manitou Springs the state remits the money to the city the vendors collect, but the state does not pursue delinquencies. Delinquent accounts and nonfilers are hadled by each entity itself.
- *** County Lodging Tax cannot be charged when a city has its own lodging tax.

The State collects all 48 county levies. The State collects 155 of 216 municipal Levies, plus the Football District, Cultural district, County Lodging, 2 of the 3 Local Improvement districts, Mass Transit, RTD, 3 RTA Districts and the Short-term Rental taxes. The Roaring Fork RTA District has 4 different tax rates and the Gunnison Valley RTA has 2 different tax rates.

**** The Mass Transit tax rates are included in the county rates in the DRP 1002 and for reporting purposes. These rates are .5% in Eagle and Pitkin counties and .75% in Summit County.

***** 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). Contact the respective home-ruled city for more details.

TAX RATE

Summary	2.5%	2.6%	2.75%	2.9%	3%	3.2%	3.25%	3.275%	3.375%	3.46%	3.5%	3.56%	3.6%	3.62%	3.7%	3.75%	3.85%	3.9%	4%	4.05%	4.15%	4.40%	4.5%	5%	
Football District																									
Cities & Towns	8		1		60	1	1	1	1	3	15	1	3	1	1	7	1	1	29	1	1	1	4	2	
Counties*		2			1								1						4					1	
Colorado State of				1																					
Cultural District																									
Local Improvement Dst.																									
Local Marketing Dst.																			1						
Mass Transit																									
Roaring Fork RTA																									
Basalt																									
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El Jebel Outside Carbondale																									
Pikes Peak RTA																									
Gunnison Valley RTA																									
Gunnison (City)																									
RTD																									
County Lodging Tax																			1						
Short-term Rental Tax																									
Totals	8	2	1	1	61	1	1	1	1	3	15	1	4	1	1	7	1	1	35	1	1	1	4	3	

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