

HISTORY OF LOCAL SALES and COUNTY LODGING TAXES
STATE OF COLORADO
DEPARTMENT OF REVENUE
 January 2008

<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</u> <u>OTHER COMMENTS</u>
Acres Green	1.1%	Yes	4/1/04	Yes	A-C-D-E-F	Same as RTD	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-K		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Akron (2)	2%	Yes	1/1/81	Yes	B-C-K	Y-Z	3 1/3%	Repealed food exemption (1/1/87) 1% to 2% (1/1/01): Sales/Use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	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to Alamosa 60% of /Hooper to Hooper Balance to remainder of County 2% to 3% (1/1/84) Use tax (1/1/84) 3% to 2% (1/1/88) Repealed Use Tax (1/1/88) 100% County-IGA removed effective (2/1/06)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%	
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)
Arapahoe County Sales	.25%	Yes	1/1/04	Yes	A-B-C-D-E-F-G-H-K	Y-Z	.5%	Expire (12/31/2013)

<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>
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 (1/1/06)***
Arvada	3.46%	Yes	1/1/69	No	W		3%	1% (1/1/69) 1% to 2% (1/1/74) 2% to 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		0%	Broomfield collects the tax (11/1/06)
Aspen (2)	2.2%	No	1/1/71	No	W		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	W	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	W		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)

Baptist Road RTA (See RTA Section)

<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>
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 (See RTA Roaring Fork)								
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-K		3 1/3%	2% (1/1/85) 2% to 3% (1/1/07)
Boulder (2)	3.41%	Yes	8/1/65	No	W	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 3.56% to 3.41% (1/1/08)

<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>
	3.56% Food and drink for immediate consumption		1/1/87	1/1/87				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 3.71% to 3.56% (1/1/08) Food for immediate consumption
Boulder County Sales (2)	.65%	Yes	1/1/94	Yes	A-B-C-K	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)	1%		1/1/93	Yes	I-J		0%	.5% to 1% (1/1/08)
Breckenridge (2)	2.5%	No	1/1/76	No	W		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	W	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 Self Collected (1/1/2003)
Broomfield (2)	0%	Yes	7/1/72	No	W	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 Collected (11/16/01)
Broomfield City/County	4.15%	W	11/15/01	No	W	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)

<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>
Buena Vista	2%	No	1/1/73	Yes			3 1/3%	1% to 2% (1/1/86)
Burlington (2)	2%	Yes	1/1/81	Yes	A-B-C-K	Y-Z	3 1/3%	
Calhan (2)	2%	Yes	7/1/82	Yes	A-B-C-K	Y-Z	3 1/3%	
Canon City (2)	2%	Yes	1/1/76	No	W	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	W	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 (See RTA - Roaring Fork)								
Castle Pines North	2.75%	Yes	7/1/08	Yes	A-C-D-F	Y-Z	3 1/3%	
Castle Rock	3.6%	Yes	1/1/77	No	W	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)	2%	Yes	7/1/84	Yes	C	Y-Z	3 1/3%	1.5% to 2% (1/1/08)
Centennial (2)	2.5%	Yes	1/1/02	Yes	A-B-C-E-G-H-K	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	W	3 1/3%	3% to 4% (7/1/77) Self Collected (7/1/85)

<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>
Chaffee County Sales	2%	No	7/1/75	Yes	E		3%	Determined by Motor Vehicle Registration 14.01% Buena Vista 02.71% Poncha Springs 29.00% Salida 54.28% Remainder of County Distribution changes (1/1/02) 1% to 2% (1/1/81) 100% County-IGA removed effective (9/1/05) Added exemption for farm equipment (1/1/08)
Chaffee County Lodging	1.9%		1/1/91	Yes				
Cherry Hills Vlg (2)	3.5%	Yes	1/1/68	No	W	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-K	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-K		3 1/3%	1% (1/1/77) 1% to 2% (1/1/81)
Colorado Springs (2)	2.5%	Yes	3/1/68	No	W	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)

<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>
Colorado, State of	2.9%	Yes	1935	Yes	A-B-C-D-E-F-G-H-K-L-M		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-K	Y-Z	3 1/3%	
Commerce City (2)	3.5%	Yes	3/31/71	No	W	W	2%	2% (3/31/77) 2% to 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	W	1 1/3%	1% (3/1/65) 1% to 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%	1% (1/1/77) 1% to 2% (1/1/84)
Crested Butte (2)	4%	Yes	7/1/71	No	W	Y-Z	3 1/3%	3% (1/1/74) Use Tax 4% (7/1/81) 3% to 4% (1/1/83) Self collected (11/1/2003)

<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>
Crested Butte RTA (See RTA - Gunnison Valley)								
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-D-E-F-K-L-M	Same as state	3 1/3%	.1% (1/1/89) Use tax effective (4/17/89) To expire (6/30/2006) Extended to (7/1/2018) Extended Boundaries (7/1/06)
Custer County Lodging	2%		1/1/08	Yes				
Custer County Sales (2)	2%	Yes	7/1/86	Yes	A-B-C-K	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) Sales/Use
Debeque (2)	2%	No	1/1/77	Yes	A-B-C-K		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				

<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>
Delta (2)	3%	Yes	7/1/73	No	W	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	W	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 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	2.5%	No	7/1/76	Yes			0%	Repealed service fee (1/1/93) 2% to 2.5% (7/1/08)
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	W	3 1/3%	1% (4/1/65) 1% to 2% (7/1/80) 2% to 2.5% (6/1/99) 2.5% to 3% (7/1/05)

<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>
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% (1/1/71) 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-K A-B-C-K		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)
Edgewater (2)	3.5%	Yes	7/1/69	No	W	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)
Elbert County Sales	1%	Yes	1/1/08	Yes	A-B-C-D-E-F-G-H-K	Y-Z	3 1/3%	
Elizabeth (2)	4%	Yes	1/1/88	Yes		Y-Z	3 1/3%	1.5% to 2.5% (1/1/94) Sales only 2.5% to 4% (1/1/08) Sales only 1.5% to 3% (1/1/08) Use only
El Paso County Sales (2)	1%	Yes	1/1/88	Yes	A-B-C-K	Y-Z	0%	100% County Reduced service fee (1/1/04) Eliminated Service fee 1/1/08)
El Paso County RTA (See RTA - Pikes Peak)								
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	W	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-K	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)

<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>
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) 3% to 3.5% (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	W	Y-Z	0%	1% to 2% (1/1/73) Use Tax (1/1/74) 2% to 3% (1/1/89) Cap of \$200 on service fee (5/1/93) Self Collected (1/1/2003) 3% to 4% (1/1/03)
Firestone	2%	Yes	7/1/86	Yes	A-B-K	Y-Z	0%	Eliminated exemption on gas and electricity (1/1/91)
	.75%	Yes	11/1/06	Yes	A-B-K	Y-Z	0%	Reduced rate only in PIF area
Flatiron LID (Broomfield)	.2%	No	1/1/01	No	W		0%	Broomfield began collecting the tax (1/2/02)
Flagler	2%	No	1/1/90	Yes	B-C-K		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-C-D-E-F-K-L-M	Same as State	3 1/3%	.1% (1/1/01) To expire 12/31/2011
Ft. Collins (2)	3% 2.25%	Yes Food Only	1/1/68	No	W	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

<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>
Fort Lupton	4%	Yes	1/1/71	Yes		Y-Z	3 1/3%	1% (1/1/71) 1 % to 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%	2% (1/1/76) 2% to 3% (1/1/82)
Fountain (2)	3%	Yes	7/1/78	Yes	A-B-C-K	Y-Z	0%	1% (7/1/78) 1% to 2% (7/1/80) 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-K	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-K	Z	0%	Use Tax 3% (7/1/96) Sales 2% to 3.75% (1/1/2004)
Fraser (2)	4%	Yes	7/1/72	Yes		Y-Z	0%	2% (7/1/72) 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-K	Y-Z	3 1/3%	2% (7/1/86) 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-K	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	W		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)

<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>
Garfield County Sales (2)	1%	No	1/1/81	Yes	A-B-C-K		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	W	0%	1% (1/1/68) 1% to 2% (7/15/72) 2% to 2 1/2% (1/1/74) 2 1/2% to 3% (5/1/79) Self Collected 3/1/76 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) 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	W	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
(See RTA - Roaring Fork)

<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</u> <u>OTHER COMMENTS</u>
Golden (2)	3%	Yes	8/1/79	No	W	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%	1% (1/1/71) 1% to 2% (1/1/72) 2% to 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	W	W	3 1/3%	1% (8/1/64) 1% to 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%	1% (8/1/66) 1% to 2% (7/1/73) 2% to 3% (7/1/75) 3% to 4% (7/1/81) Use Tax (Y-Z) 4% (1/1/83)
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	W	0%	1% (1/1/69) 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% (1/1/77) 2% Use Tax added (7/1/92) 2% to 3% (7/1/2004)
Green Mtn Falls (RTA) (See RTA - Pikes Peak)								

<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>
Greenwood Village (2)	3%	Yes	7/1/72	No	W	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 County (LMD)	4%	No	1/1/08	Yes			0%	
Gunnison County Lodging	0%		1/1/91	Yes				1.9% to 4% (07/01/03) Becomes Local Marketing District Tax (1/1/08)
Gunnison (2)	3%	Yes	9/1/63	No	W	W	5%	1% (9/1/63) Use Tax 1% (1/1/80) 1% to 2% (1/1/80) Sales/Use 2% to 3% (7/1/83) Sales/Use Self collected (7/1/01) 3% to 4% (7/1/07)
Gunnison RTA (See RTA - Gunnison Valley)								
Gunnison Valley RTA (See RTA - Gunnison Valley)								
Gypsum	4%	Yes	1/1/77	No	W	Z	3 1/3%	2% (1/1/77) 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) 3% use tax added (1/1/96) 3% to 4% (1/1/2005) Sales only Self-collected (7/1/08)
Haxtun (2)	1.5%	Yes	7/1/82	Yes		Y-Z	3 1/3%	1% (7/1/82) 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		Z	3 1/3%	2% to 3% (1/1/84) Use Tax 2% (1/1/86) 3% to 4% (7/1/88) Removed use tax on motor vehicles (12/31/07) Added use tax on building materials (1/1/08)

<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>
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) 4% to 5% sales (1/1/2003) (1% for Lake Forks Health District) 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-K		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 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-K	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)

<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>
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) To expire 12/31/08 100% 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%	
	.43%	No	7/1/02	Yes	I-J		3 1/3%	An area within Lakewood on Wadsworth Blvd. between Crestline and Belleview
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) 3% to 3.6% (7/1/08)
Kersey (2)	3.6%	Yes	7/1/80	Yes		Z	3 1/3%	2% to 3% (1/1/91) Use Tax 3% (1/1/2004) 3% to 3.6% (7/1/08)
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%	1% (1/1/72) 1% to 2% (7/1/81) 2% to 3% (1/1/01) 3% Use tax added (1/1/01)
La Junta (2)	3%	Yes	1/1/78	No	W	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)

<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</u> <u>OTHER COMMENTS</u>
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% (7/1/78) 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	W	2 1/2%	1% (5/1/67) 1% to 2% (5/1/70) 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)***** (Food for home consumption)	3% 2%	Yes	7/1/70	No	W	W	0%	2% (1/1/72) Self Collected (7/1/85) Repealed service fee (1/1/97) 2% to 3% (1/1/06)
Lamar (2)	3.25%	Yes	10/1/70	No	W	W	3 1/3%	1% (10/1/70) 1% to 2% (1/1/75) 2% to 3% (1/1/80) 3% to 3.25% (1/1/2003) Sales/Use

<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>
Larimer County Sales (2)	.80%	Yes	1/1/81	Yes	A-B-C-D-E-F-G-H-K	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)
Larkspur (2)	4%	No	7/1/80	No	W		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% (7/1/82) 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)
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%	
Lincoln Station LID	.5%	No	7/1/08	Yes	I-J		0%	
Littleton (2)	3%	Yes	1/1/62	No	W	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

<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>
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)	1.8125%	Yes	1/1/97	No	W	W	0%	Self Collected (9/1/99) 1.5% to 1.8125% (7/1/08)
Longmont (2)	2.95%	Yes	7/1/65	No	W	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	W	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 Self Collected 7/1/02 .375 to expire (12/31/2003) .375 extended until 12/31/2013
Loveland (2)*****	3%	Yes	1/1/70	No	W	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)

<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>
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 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 (See RTA - Pikes Peak)								
Manzanola (2)	2%	Yes	7/1/86	Yes	A-B-C-K	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-K	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-K	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				

<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>
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 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-K	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%	Yes	7/1/64	No	W	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) 3.5% to 3% (8/1/08)
Montrose County Sales (2)	1%	Yes	7/1/91	Yes		Y-Z	3 1/3%	1% (7/1/91) Eliminated 1% (6/30/06) Reinstated 1% (1/1/08)
Montrose County PSI	.75%	No	1/1/08	Yes			3 1/3%	
Monument (2)	3%	Yes	1/1/81	Yes	A-B-C-K	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)

<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>
Mt. Crested Butte (2)	4.5%	Yes	1/1/75	No	W	W	3 1/3%	4% to 3% (7/1/78) Sales 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 (See RTA - Gunnison Valley)								
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) Use Tax 1.5% to 4.5% (1/1/08)
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 (See RTA - Roaring Fork)								
Northglenn	4%	Yes	1/1/70	No	W	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)

<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>
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 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-K	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-K		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

<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>
Parker	3%	Yes	1/1/82	No	W	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 per report period (1/1/92) Self Collected (07/01/03)
Park County Sales	1%	No	1/1/98	Yes	A-B-C-D-K		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-K	Y-Z	3 1/3%	
Pikes Peak RTA (See RTA Section)								
Pitkin County Sales* (2)	3% .5% mass transit	No Yes	7/1/69 1/1/94	Yes Yes		Y-Z	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		Z	3 1/3%	1% to 2% (7/1/90) New use tax (7/1/08)
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				

<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>
Pueblo	3.5%	Yes	1/1/56	No	W	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)
Pueblo County Sales (2)	1%	Yes	1/1/88	Yes	A-B-C-K	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	W		3 1/3%	2% (1/1/77) 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	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				

<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>
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 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-K	Y-Z	3 1/3%	100% county
RTA (Baptist Road Rural Transportation Authority)	1%	Yes	7/1/07	Yes	A-B-C-D-E-F-G-H-K	Same as state	0%	An area within the city limits of Monument. RTA use tax collected by the State.
RTA (Gunnison Valley Transportation Authority) Remainder of County)	0.6%	No	1/1/03	Yes	A-B-C-D-E-F-G-H-K		0%	County wide tax except for within city limits Gunnison @ 0.35% and within city limits of Pitkin, Marble, Ohio, Somerset @ 0.00%.
Within City of Gunnison	0.35%	No	01/01/03	Yes	A-B-C-D-E-F-G-H-K		0%	
Within Cities of Pitkin, Marble, Ohio, and Somerset	0%							
RTA (Pikes Peak Rural Transportation Authority mainder of County)	1%	Yes	1/1/05	Yes	A-B-C-D-E-F-G-H-K-L-M	Same as state	3 1/3%	County wide tax at 1% except within city limits of Calhan, Fountain, Monument, Re- Palmer Lake, and Ramah @ 0%. RTA use tax collected by the State.
Within city limits of Calhan, Fountain, Monument, Palmer Lake, and Ramah	0%							

<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>
RTA (Roaring Fork Rural Transportation Authority)	Various Rates See Below	Yes	Various Dates See Below	Yes	A-B-C-D-E-F-G-H-K-L-M	Same as state	0%	Various rates within some city limits within Garfield County and an unincorporated area of Eagle County in the El Jebel area outside of Carbondale. RTA use tax collected by the State.
Basalt	0.4%		1/1/01					.2% (1/1/01) .2% to .4% (1/1/05)
Carbondale	0.7%		1/1/01					.5% (1/1/01) .5% to .7% (1/1/05)
Glenwood Springs	0.6%		1/1/01					.4% (1/1/01) .4% to .6% (1/1/05)
New Castle	0.4%		1/1/05					
Unincorporated Eagle County (El Jebel, outside Carbondale)	0.2%		1/1/05					
RTA (South Platte Valley Rural Transportation Authority)	0.1%		7/1/08	Yes	A-B-C-D-E-F-G-H-K-L-M	Same as state	0%	Within city limits of Sterling
RTD	1%	Yes	1/1/74	Yes	A-C-D-E-F-K-L-M	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-K			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)

<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>
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-K	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	0%	Exempted Machine & Machine tools and gas, electricity for home consumption (1/1/86)
Sedgwick (2)	1%	No	7/1/85	Yes	B-C-K		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
Seibert	2%	Yes	1/1/06	Yes	B-C-D-K	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	W	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 Collected (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)

<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>
Silverthorne	2%	No	7/1/76	No	W		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-K		3 1/3%	2% to 4% (7/1/02)
Snowmass Village (2)	3.5%	No	7/1/78	No	W		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)
South Platte Valley RTA (See RTA section)								
Springfield	2%	No	7/1/78	Yes			3 1/3%	
Steamboat Spgs (2)	4.5%	Yes	7/1/69	No	W	Y-Z	0%	2% (1/1/73) 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	0%	Local market tax (5/1/05)
Sterling (2)	3%	Yes	1/1/75	No	W	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-K		3 1/3%	
Summit County Sales	2% .75%	No Mass Transit Tax	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

<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>
Summit Multi-Jurisdictional Housing Authority	.125%	Yes			A-B-C-D-E-F-G-H-K-L-M	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-K	Y	3 1/3%	100% county
Telluride (2)	4.5%	Yes	1/1/69	No	W	Y-Z	3 1/3%	2% to 4% (1/1/82) 4% to 4.5% (1/1/95) Self Collected (7/1/07)
Thornton	3.75%	Yes	1/1/70	No	W	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)
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	W		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-K		0%	

<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>
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-K	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	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	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) 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% (7/1/84) 1% to 2% (1/1/86)
Windsor (2)	3.2%	Yes	1/1/71	No	W	Z	2 1/3%	1% (1/1/71) 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)

<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>
Winter Park (2)	5%	No	7/1/79	No	W		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	W	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)

TAX RATE

Summary	Total #	.1%	.125%	.2%	.25%	.35%	.40%	.43%	.45%	.5%	.6%	.65%	.7%	.75%	.8%	.9%	1%	1.4%	1.5%	1.8%	1.8125%	1.9%	2%	2.1%	2.2%	2.25%	2.3%	
Football District	1	1																										
Cities & Towns	218																6	3	1				56	2	1	1	1	
Counties*	52				1				1	1		1	1	1			22	3					12					
Colorado State of	1																											
Cultural District	1	1																										
Local Improvement District	5			1				1		2							1											
Local Marketing Dst.	4																	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	2										1																	
Gunnison (City)						1																						
Baptist Road RTA	1																1											
South Platte Valley RTA		1																										
RTD	1																1											
County Lodging Tax	24															1				1		17	5					
Short-term Rental Tax	1																1											
Housing	1		1																									
Public Safety Improvement	1													1														
Totals	323	3	1	2	1	1	2	1	1	5	2	1	1	3	1	1	33	1	6	1	1	17	74	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.
- K - Renewable energy components (effective 7/1/08, but retroactive to 7/1/06)
- L - Beetle wood products (effective 7/1/08)
- M - School related sales (effective 9/1/08)
- 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 handled 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 DR 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%	3.41%	3.46%	3.5%	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		2		58	1	1	1	1	1	3	15	4	1	1	7	1	1	32	1	1	1	4	2	
Counties*		2			1								1						4					1	
Colorado, State of				1																					
Cultural District																									
Local Improvement District																									
Local Marketing Dst.																			2						
Mass Transit ****																									
Roaring Fork RTA																									
Basalt / New Castle																									
Carbondale																									
Glenwood Springs																									
El Jebel, Outside Carbondale																									
Pikes Peak RTA																									
Gunnison Valley RTA																									
Gunnison (City)																									
Baptist Road RTA																									
South Platte Valley RTA																									
RTD																									
County Lodging Tax																									
Short-term Rental Tax																									
Housing																									
Public Safety Improvement																									
Totals	8	2	2	1	59	1	1	1	1	1	3	15	5	1	1	7	1	1	38	1	1	1	4	3	

- 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.
- K - Renewable energy components (effective 7/1/08, but retroactive to 7/1/06)
- L - Beetle wood products (effective 7/1/08)
- M - School related sales (effective 9/1/08)
- 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.