

History of Local Sales/Use Taxes

State of Colorado
 Department of Revenue
 July 2014

<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>
Adams County Sales	.75%	No	7/1/83	Yes	A-B-C-D-E-G-H-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) Exemption F eliminated by legislation (07/01/12)
Aguilar	3%	Yes	7/1/04	Yes	None	Y-Z	1.5%	
Akron	2.5%	Yes	1/1/81	Yes	B-C-K	Y-Z	3 1/3%	Repealed food exemption (1/1/87) 1% to 2% (1/1/01): Sales/Use 2% to 2.5% (1/1/09) Sales/Use
Alamosa	2%	Yes	1/1/81	No	W	W	2%	1% to 1.5% (7/1/88) 1.5% to 2% (10/18/89) Self Collected (8/28/97)
Alamosa County Sales	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to Alamosa 60% of Hooper to Hooper Balance to remainder of County 2% to 3% (1/1/84) Use tax (1/1/84) 3% to 2% (1/1/88) Repealed Use Tax (1/1/88) 100% County-IGA removed effective (2/1/06) 3% to 4% (1/1/04)
Alamosa Local Marketing	4%	No	1/1/04	Yes				
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-G-H-K-M	Y-Z	.5%	Expires (12/31/2023) Exemption M added (1/1/2012) Exemption F eliminated by legislation (07/01/12)

<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) until 12/31/08 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. 100% County-IGA removed effective (2/1/06) 2% extended without an ending date
Archuleta County Lodging	1.9%		1/1/88	Yes				Pagosa Springs excluded (1/1/06)***
Arvada	3.46%	Yes	1/1/69	No	W	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	W	0%	Broomfield collects the tax (11/1/06)
Aspen	2.4%	No	1/1/71	No	W	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) 2.1% to 2.4% (1/1/13)
Aspen Park Metropolitan District (See Metropolitan District Section)								
Ault	3%	Yes	7/1/77	Yes		Y-Z	0%	Use Tax (1/1/79) Sales/Use 2% to 3% (7/1/04)
Aurora	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	4%	No	10/18/78	No	W	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)
Bachelor Gulch Metropolitan District (See Metropolitan District Section)								
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	3%	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	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	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	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	5.5%	Yes	7/1/68	No		Z	0%	2% to 4% (1/1/78) Use tax 4% (7/1/91) Repealed use tax on MV (6/12/96) 4% to 5.5% (1/1/09) Sales/Use Self collected (7/1/10)
Blanca	3%	No	1/1/85	Yes	B-C-K		3 1/3%	2% (1/1/85) 2% to 3% (1/1/07)
Blue River	2.5%	No	1/1/14	Yes			2%	Effective 1/1/14

<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>
Boulder	3.56%	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) 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 .25% extended to 12/31/35 3.41% to 3.56% (1/1/14) Sales/Use
	3.56% Food and drink for immediate consumption		1/1/87	1/1/87				
Boulder County Sales	.8%	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 .1% to expire (12/31/2019) .25% to expire (12/31/2034) 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 .05% to expire (12/31/2018) .65% to .8% (01/01/11) Sales/Use .15% to expire 12/31/2030
Boulder County LID (Niwot)	1%		1/1/93	Yes	I-J		0%	.5% to 1% (1/1/08)
Breckenridge	2.5%	No	1/1/76	No	W	W	0%	Self Collected (7/1/84) Repealed Service fee (11/1/92) 2% to 2.5% (6/1/97)

<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>
Brighton	3.75%	Yes	7/1/70	No	W	W	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	0%	Yes	7/1/72	No	W	W	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	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	2.5%	No	1/1/73	Yes			3 1/3%	1% to 2% (1/1/86) 2% to 2.5% (7/1/10)
Burlington	2%	Yes	1/1/81	Yes	A-B-C-K	Y-Z	3 1/3%	
Calhan	3%	Yes	7/1/82	Yes	A-B-C-K	Y-Z	3 1/3%	2% to 3% (1/1/13)
Canon City	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	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	2.75%	Yes	7/1/08	Yes	A-C-D	Y-Z	3 1/3%	2.75% (7/1/08)
	1.375%	Yes	7/1/14	Yes	A-C-D	Y-Z	3 1/3%	Reduced rate in PIF Area
Castle Rock	4%	Yes	1/1/77	No	W	W	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)

<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>
								Sales/Use Added exemptions for B-D (7/1/97) Self collected (7/1/03)
Cedaredge	2%	Yes	7/1/84	Yes	C-D	Y-Z	3 1/3%	1.5% to 2% (1/1/08)
Centennial	2.5%	W	1/1/02	No	W	W	3.0%	1.5 to 2.5% (1/1/2004) Self Collected (1/1/09) Service fee from 3 1/3% to 3% (1/1/04)
Center	2%	No	1/1/79	Yes			3 1/3%	1% to 2% (7/1/83)
Central City	4%	Yes	8/1/65	No	W	W	3 1/3%	3% to 4% (7/1/77) Self Collected (7/1/85)
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	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%	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%	No	1/1/77	Yes	A-B-C-K		3 1/3%	1% (1/1/77) 1% to 2% (1/1/81)
Colorado Springs	2.5%	Yes	3/1/68	No	W	W	0%	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)

<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>
								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 0% (1/1/2010)
Colorado, State of	2.9%	Yes	1935	Yes	A-B-C-D-E-G-H-K-L-M-N-O		3.33%	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) Reduce Service Fee to 1.35% for monthly filers (3/1/09) Eliminated Service Fee for all filers (7/1/09) Increased Service Fee for all filers to 2.22% (6/1/11) Exemption F eliminated by legislation (07/01/12) Exemption N effective 5/17/14 Exemption O effective (7/1/14) 2.22% to 3.33% Service Fee increased (7/1/14)
Columbine Valley	3%	Yes	7/1/82	Yes	A-B-C-K	Y-Z	3 1/3%	
Commerce City	4.5%	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) 3.5% to 4.5% (1/1/14)
Conejos County Lodging	1.9%		1/1/89	Yes				
Cortez	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) Service fee 3 1/3% to 1 1/3% (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	2.25%	No	7/1/86	Yes			3 1/3%	1.5% to 2% (1/1/91) 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>
								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%	No	1/1/77	Yes			3 1/3%	1% (1/1/77) 1% to 2% (1/1/84)
Crested Butte	4%	Yes	7/1/71	No	W	W	1.5%	3% (1/1/74) Use Tax 4% (7/1/81) 3% to 4% (1/1/83) Self collected (11/1/2003) Reduced Service Fee (1/1/10) from 3 1/3% to 1 1/2%
Crested Butte RTA (See RTA - Gunnison Valley)								
Crestone	3%	No	1/194	Yes			0%	1% to 3% (7/1/2000)
Cripple Creek	2.3%	No	7/1/72	Yes	A		0%	1% to 2% (7/1/83) 2% of 2.3% (1/1/2004) (Expire 12/31/19)
Crowley County Sales	2%	Yes	7/1/89	Yes		Y-Z	3 1/3%	100% County
Cultural District	.1%	Yes	1/1/89	Yes	A-B-C-D-E-G-H-K-L-M-N-O	Same as state	3.33%	.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) Eliminated Service Fee (10/1/09) Increase Service Fee to 2.22% (6/1/11) Exemption N effective (5/17/14) Exemption O effective (7/1/14) 2.22% to 3.33% effective (7/1/14)
Custer County Lodging	2%		1/1/08	Yes				Exemption F eliminated by legislation (07/01/12) Added exemptions B-G-H effective 1/1/14
Custer County Sales	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
De Beque	2%	Yes	1/1/77	Yes	A-B-C-K	Z	3 1/3%	Added exemption for Electricity and machinery (1/1/82)

<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>
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%	No	7/1/70	Yes	E		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) Exemption F eliminated by legislation (07/01/12)
Delta County Lodging	1.9%		7/1/88	Yes				
Delta	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	3.62% 4% 7.25%	Yes Food and liquor for immediate consumption Automobile Rentals less than 30 days	1948	No	W	W	0%	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% (1/1/03) 3.5% to 3.62%(1/1/07) General sales rate only, other city sales tax rates are unchanged Eliminated service fee (10/1/09)
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			0%	1% to 2% (1/1/83) 2% to 3.5% (7/1/90) Repealed service fee (7/1/10)

<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>
Douglas County Sales	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 .53% (12/31/2020) .53% to .30% (12/31/2024) .30% continue in perpetuity Reduce Service Fee From 3 1/3% to 2 1/3% (1/1/2004) Cap Service Fee at \$200 per month
Douglas County LID Lincoln Station	.5%	No	7/01/08	Yes	I-J		0%	
Douglas County STR	1%	Short-term Rental Tax	1/1/92					Rescinded 12/31/12
Dove Creek	2%	Yes	1/1/70	Yes	C	Y	3 1/3%	1% to 2% (7/1/81) 1% Use Tax (7/1/74)
Durango	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)
Eads	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, Red Cliff and Vail MTS 100% County 100% County-IGA removed effective (2/1/06)
Eaton	3%	Yes	1/1/77	Yes		Z	3 1/3%	2% to 3% (1/1/90) 3% use on Z (5/1/02)
Edgewater	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-G-H-K	Y-Z	3 1/3%	Exemption F eliminated by legislation (07/01/12)
Elizabeth	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

<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>
El Paso County Sales	1.23%	Yes	1/1/88	Yes	A-B-C-K	Y-Z	0%	100% County Reduced service fee 3 1/3% to 2 1/3% (1/1/04) Eliminated Service fee (1/1/08) 1% to 1.23% (1/1/13) .23% sunset (12/31/20)
El Paso County RTA (See RTA - Pikes Peak)								
Empire	3%	Yes	1/1/74	Yes		Y-Z	0%	2% to 3% (7/1/79) Eliminated Service Fee (1/1/87)
Englewood	3.5%	Yes	3/22/68	No	W	W	.25%	3% to 3.5% (1/1/88) Reduced service fee from 1.6% to .5% (1/1/2003) Reduced service fee from .5% to .25% (1/10/10)
Erie	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 Repealed exemption on food (1/1/99) Added exemption D (1/1/99)
Estes Park	5%	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) 4% to 5% (7/1/14)
Estes Park Local Marketing District	2%	No	1/1/09	Yes				
Evans	3.5%	Yes	7/1/73	No		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 Self Collected (1/1/2011) Cap of \$100 on service fee
Fairplay	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	4%	Yes	7/1/71	No	W	W	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)

<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% to 4% (1/1/03)
Firestone	3%	Yes	7/1/86	Yes	A-B-K	Y-Z	0%	Eliminated exemption on gas and electricity (1/1/91)
	1.75%	Yes	11/1/06	Yes	A-B-K	Y-Z	0%	Reduced rate only in 1st PIF area
	1.50%	Yes	7/1/09	Yes	A-B-K	Y-Z	0%	Reduced rate only in 2nd PIF area Sales 2% to 3% (1/1/14)
Flatiron LID (Broomfield)	.01%	No	1/1/01	No	W	W	0%	Broomfield began collecting the tax (1/2/02) .2% to .01% (1/1/13)
Flagler	2%	No	1/1/90	Yes	B-C-K		3 1/3%	
Fleming	2%	No	1/1/13	Yes	B-C-D-E-F-G-H-K-L-M		2.22%	2% (1/1/13)
Florence	2.5%	Yes	1/1/78	Yes		Y-Z	3 1/3%	2% to 2.5% (1/1/06)
Football District	.1%	Yes	1/1/01	Yes	A-C-D-E-K-L-M	Same as State	2.22%	Eliminated Service fee (10/1/09) Increase Service Fee to 2.22% (6/1/11) .1% expired (12/31/11) sales/use Exemption F eliminated by legislation (07/01/12)
Fort Collins	3.8% 2.25%	Yes Food Only	1/1/68	No	W	W	0%	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 Eliminated Service fee (1/1/10) 3% to 3.8% (1/1/2011)
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	3%	Yes	1/1/76	Yes		Y-Z	3 1/3%	2% (1/1/76) 2% to 3% (1/1/82)
Fountain	3.75%	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)

<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% to 3.75% (1/1/10)
Fowler	3%	No	7/1/83	Yes	B-C-K	Y	3 1/3%	Repealed food exemption (7/1/87) 2% to 3% (1/1/13)
Foxfield	3.75%	Yes	1/1/96	Yes	A-B-C-K	Z	0%	Use Tax 3% (7/1/96) Sales 3% to 3.75% (1/1/2004)
Fraser	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	2.5%	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	2.5%	Yes	7/1/82	Yes	A-B-C-D-E-G-K-M	Y-Z	3 1/3%	Eliminated exemption H (1/1/14) 100% County Exemptions B-D-E-F & H added (7/1/2000) Exemption F eliminated by legislation (07/01/12) Exemption G eliminate 3/12/13 1.5% to 2.5% (1/1/14)
Fremont County Lodging	2%		1/1/02	Yes				To expire 12/31/2016
Frisco	2%	No	7/1/79	No	W	W	3 1/3%	Self Collected 7/1/05 Service fee capped at \$300.00
Fruita	3%	Yes	1/1/69	Yes	A-E	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) 2% to 3% (1/1/09) Sales/Use Exemption F eliminated by legislation (07/01/12)
Garden City	3%	No	7/1/79	Yes			3 1/3%	1% to 2% (7/1/85) 2% to 3% (7/1/10)
Garfield County Sales	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)

<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>
								10% to 3 1/3% (1/1/86)
Georgetown	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	4%	Yes	7/1/84	Yes		Y-Z	3%	3% to 4% (1/1/13)
Glendale	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) Eliminate Service Fee
Glenwood Springs	3.7%	Yes	4/1/67	No	W	W	0%	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) Eliminated Service fee (1/1/10)
Glenwood Springs RTA (See RTA - Roaring Fork)								
Golden	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%	Yes	1/1/80	Yes		Y-Z	3 1/3%	
Granby	4%	Yes	1/1/71	Yes	L	Y-Z	3 1/3%	1% (1/1/71) 1% to 2% (1/1/72)

<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>
								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	2.75%	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	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	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	3%	Yes	1/1/77	Yes		Y-Z		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)								
Greenwood Village	3%	Yes	7/1/72	No	W	W	0%	
Gunnison County Sales	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 Butte, Mt, Crested Butte, Marble and Pitkin) to cities:

<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>
								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	4%	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	3%	Yes	1/1/77	No	W	W	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) 4% to 3% (6/1/14)
Haxtun	2.5%	Yes	7/1/82	Yes		Y-Z	3 1/3%	1% (7/1/82) 1% to 1.5% (7/1/98) Use tax increased from 1% to 1.5% (1/1/02) 1.5% to 2.5% Sales only (7/1/10) Use tax increased from 1.5% to 2.5% (7/1/10)
Hayden	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)
Hinsdale County Sales	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

<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>
								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	3%	No	7/1/78	Yes			3 1/3%	1% to 3% (1/1/13)
Holyoke	1.5%	Yes	1/1/79	Yes		Y-Z	3 1/3%	1% to 1.5% (7/1/85)
Hoopers	2%	No	7/1/98	Yes	C		0%	
Hot Sulphur Spgs	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%	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	2%	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) 1% to 2% (1/1/10)
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	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

<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>
								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) 3% to 4% (1/1/12) To expire 12/31/16
Jackson County Lodging	2%	No	1/1/14	Yes			0%	2% (1/1/14)
Jefferson County Sales	.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	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	1%	Yes	7/1/78	Yes		Y-Z	3 1/3%	
Keenesburg	3%	Yes	1/1/79	Yes	A	Z	3 1/3%	1% to 2% (7/1/84) Use Tax 2% (1/1/02) 2% to 3% effective (7/1/14) Use Tax 3% effective (7/1/14)
Kersey	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	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	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)
La Plata County Sales	2%	No	7/1/76	Yes			3 1/3%	74.45% County 18% Durango 4% Bayfield

<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>
								3.55% Ignacio 1% to 2% (7/1/82) 100% County-IGA removed effective (2/1/06) Service fee 3 1/3% (4/22/93)
La Plata County Lodging	1.9%		1/1/88	Yes				Durango excluded ***
La Salle	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)
La Veta	3.5%	No	7/1/82	Yes			3 1/3%	2% (7/1/82) 2% to 3% (7/1/90) 3% to 3.5% effective (1/1/15)
Lafayette	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) .25% extended to 12/31/24
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	2.1%	No	1/1/98	Yes			0%	1.1% to 1.6% (1/1/2004) 1.6% to 2.1% (1/1/2006)
	.6%		7/1/12	Yes			0%	Reduced rate only in PIF Area
Lakewood***** (Food for home consumption)	3% 0%	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) Removed tax on food for home consumption (1/1/09)
Lamar	3%	Yes	10/1/70	No	W	W	3 1/3%	1% (10/1/70) 1% to 2% (1/1/75)

<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>
								2% to 3% (1/1/80) 3% to 3.25% (1/1/2003) Sales/Use 3.25% to 3% (1/1/14) Sales/Use
Larimer County Sales	.6%	Yes	1/1/81	Yes	A-B-C-D-E-G-H-K	Y-Z	2.22%	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) Eliminated Service fee (1/1/10) Increase Service fee (1/1/12) .80% to .60% (7/1/12) Sales/Use Courthouse sales/use completed (6/30/12) Exemption F eliminated by legislation (07/01/12)
Larkspur	4%	No	7/1/80	No	W	W	0%	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)
Las Animas	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	0%	No	1/1/98	No				1% (1/1/98) Eliminated 1% (12/31/04)
Limon	2%	Yes	1/1/79	Yes		Y-Z	3 1/3%	
Lincoln County Lodging	2%		1/1/09	Yes				
Lincoln County Sales	2%	Yes	1/1/90	Yes		Y-Z	3 1/3%	Added F Exempt (01/01/11) Exemption F eliminated by legislation (07/01/12)
Littleton	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, Douglas & Mesa							
Local Marketing Dst.	See specific city - Vail, Steamboat, Alamosa & Estes Park							
Lochbuie	4%	Yes	7/1/75	Yes		Y-Z	0%	Use Tax (4/4/84)

<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	1%	Yes	1/1/96	Yes	E-M	Y-Z	0%	2% to 4% (1/1/98) Sales .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) New exemption for school related sales Exemption F - added (1/1/12) Exemption F eliminated by legislation (07/01/12)
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 Sterling omitted (1/1/12)
Lone Tree	1.8125%	Yes	1/1/97	No	W	W	0%	Self Collected (9/1/99) 1.5% to 1.8125% (7/1/08)
Longmont	3.275%	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	3.5%	Yes	7/1/76	No	W	W	0%	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 3.375% to 3.5% (1/1/09) Eliminated Service fee (1/1/10) .375% extended to 12/31/24
Loveland*****	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	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	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) - (9/1/10) 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%	Yes	7/1/86	Yes	A-B-C-K	Y	3 1/3%	
Marble	2%	No	7/1/76	Yes			3 1/3%	
Mass Transit	See specific county	Eagle, Pitkin & Summit						
Mead	2%	Yes	7/1/86	Yes	A-B-C-K	Y-Z	0%	
Meeker	0%	Yes	1/1/72	Yes			3 1/3%	1% Expired (6/30/81)
Mesa County Sales	2%	Yes	1/1/82	Yes	A-B-C-D-E-G-H-K-L-M	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) Added Exemptions D-E-F-G-H-L-M (1/1/12) Exemption F eliminated by legislation (07/01/12)
Mesa Gateway LID	1%		7/1/12	Yes	I-J		0%	
Mesa Whitewater LID	1%		7/1/12	Yes	I-J		0%	
Metropolitan District Tax Aspen Park	.50%	No	1/1/2012	Yes	A-B-C-D-E-G-H-K-L-M-O			Portion of Conifer Exemption F eliminated by legislation (07/01/12) .25% to .50% (1/1/14)
Bachelor Gulch	3%	No	1/1/2011	Yes	A-B-C-D-E-G-H-K-L-M-O			Portion of Unincorporated Eagle County Exemption F eliminated by legislation (07/01/12)

<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>
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% .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-G-H		3 1/3%	Exemption F eliminated by legislation (07/01/12)
Moffat County Sales	2%	No	7/1/75	Yes	E-K-L-M		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) Added Exemptions E, K, L, M (03/01/13)
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	0%		1/1/2000				0%	.45% (1/1/2000) Repealed tax (7/1/10)
Montezuma County Lodging	1.9%		1/1/89	Yes				Cortez excluded ***
Montezuma Town	2%	No	1/1/2000	Yes			3%	
Montrose	3.3%	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) 3% to 3.3% (7/1/14)

<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>
Montrose County Sales	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	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	3.75%	Yes	7/1/73	Yes		Y-Z	3 1/3%	2% to 3% (7/1/82) 3% Use tax (7/1/81) 3% to 3.75% (1/1/2011)
Mt. Crested Butte	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) 4.5% to 4% (1/1/09) 4% to 5% (1/1/10)
Mt. Crested Butte RTA (See RTA - Gunnison Valley)								
Mountain View	4%	Yes	11/1/72	Yes		Y-Z	0%	2% to 3% (7/1/85) 3% to 4% Sales only (1/1/02) Use tax 3% (9/8/86) New Use tax on building materials (1/1/10) Repealed Service fee of 3 1/3% (7/1/10)
Mountain Village	4.5%	Yes	1/1/99	No	W	W	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) Self-Collect (1/1/12)
Naturita	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	3.75%	Yes	1/1/70	Yes		Y-Z	0%	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) Eliminated Service fee (1/1/10)

<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>
New Castle	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	3%	No	7/1/72	Yes	C		3 1/3%	2% (7/1/80)
Nucla	4%	Yes	7/1/72	Yes		Y	3 1/3%	2% to 3% (7/1/2004) 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) 1% extension until 12/31/19
Nunn	2%	Yes	7/1/96	Yes		Y-Z	0%	
Oak Creek	3%	No	1/1/77	Yes			3 1/3%	2% (1/1/80) 2% to 3% (7/1/81)
Olathe	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-K	Y-Z	3 1/3%	100% County Exempt E-F Exemption F eliminated by legislation (07/01/12)
Otis	2%	Yes	7/1/84	Yes		Y-Z	3 1/3%	1% to 2% (7/1/86)
Ouray	3%	No	7/1/69	Yes			3 1/3%	2% to 3% (1/1/80)
Ouray County Sales	2%	No	7/1/85	Yes			3 1/3%	100% to county Added service fee (1/1/92) 1% to 2% (1/1/09)
Ovid	1%	Yes	1/1/90	Yes		Y-Z	3 1/3%	

<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>
Palisade	2%	No	1/1/70	Yes	A-B-C-K		3 1/3%	1% to 2% (7/1/04)
Palmer Lake	3%	Yes	1/1/86	Yes	A	Y-Z	3 1/3%	2% to 3% (1/1/07)
Paonia	2%	No	7/1/78	Yes			3 1/3%	1% to 2% (1/1/93)
Parachute	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
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)
Parker	3%	Yes	1/1/82	No	W	W	0%	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) Eliminated service fee (7/1/03)
Phillips County Sales	1%	Yes	1/1/99	Yes	E	Y-Z	3 1/3%	100% County Exemption on farm equipment added (1/1/01)
Pierce Pikes Peak RTA (See RTA Section)	2%	Yes	7/1/88	Yes	B-K	Y-Z	3 1/3%	
Pitkin County Sales*	3.1%	No	7/1/69	Yes			0%	.5115 Pitkin county (.1429 MTS and .3686 county)
	2.1% (in Basalt)	No		Yes			0%	.3761 Aspen .0122 Basalt .1002 Snowmass Village
	.5% mass transit	Yes	1/1/94	Yes		Y-Z mass transit only	0%	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) 3% to 3.1% (1/1/09) 2% to 2.1% (1/1/09) in Basalt Eliminated Service fee of 3 1/3% (1/1/10) for County and 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>
Pitkin	3%	No	7/1/75	Yes			0%	2% to 3% (7/1/82)
Platteville	3%	Yes	7/1/76	Yes		Z	3 1/3%	Use Tax 2% (1/1/2004) 2% to 3% Sales tax only (1/1/10)
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	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	W	W	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	1%	Yes	1/1/88	Yes	A-B-C-K	Y	3 1/3%	100% county Sales/Use tax 1%
	1%	Short-term Rental Tax	1/1/92					Repealed Short-term Rental Tax (3/31/92)
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)
Retail Marijuana Sales	10%	No	1/1/14	Yes			0%	10% (1/1/14 on retail marijuana and marijuana products)
Rico	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)
Ridgway	3.6%	No	1/1/77	No	W	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	4.25%	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) 3.5% to 4.25% (1/1/13)

<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 Blanco County Sales	3.6%	Yes	7/1/81	Yes	C-D-E-M	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) Added exemption D-E-M (7/1/12)
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			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) Health Service District 100% to County
Rio Grande County Lodging	1.9%		7/1/88	Yes				
Rocky Ford	4%	Yes	1/1/82	Yes		Y-Z	3%	2% (1/1/82) 2% to 3% (7/1/86) 3% to 4% (1/1/14)
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-G-H-K-N-O	Same as state	0%	An area within the city limits of Monument. RTA use tax collected by the State. Exemption F eliminated by legislation (07/01/12)
RTA (Gunnison Valley	0.6%	No	1/1/03	Yes	A-B-C-D-E-G-H-K-N-O		0%	County wide tax except for within city limits of Gunnison @ 0.35% and within city limits of Remainder of County) Pitkin, Marble, Ohio, Somerset @ 0%. Exemption F eliminated by legislation (07/01/12)
Within City of Gunnison	0.35%	No	01/01/03	Yes	A-B-C-D-E-G-H-K-N-O		0%	Exemption F eliminated by legislation (07/01/12)
Within Pitkin, Marble, Ohio, and Somerset	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</u> <u>OTHER COMMENTS</u>
RTA (Pikes Peak Rural Transportation Authority Remainder of County)	1%	Yes	1/1/05	Yes	A-B-C-D-E-G-H-K-L-M-N-O	Same as	0%	County wide tax at 1% (excludes communities of Calhan, Fountain, Monument and Palmer Lake.) RTA use tax collected by the state. Includes Ramah (1/1/09) @ 1%. Exemption F eliminated by legislation (07/01/12) .55% extension until 12/31/24
Within city limits of Calhan, Fountain, Monument & Palmer Lake.	0%							
RTA (Roaring Fork Rural	Various Rates See Below	Yes	Various Dates See Below	Yes	A-B-C-D-E-G-H-K-L-M-N-O	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. Includes remainder of Pitkin County (1/1/09) Exemption F eliminated by legislation (07/01/12)
Aspen	0.4%		1/1/09				0%	
Basalt	0.8%		1/1/01				0%	.2% (1/1/01) .2% to .4% (1/1/05) .4% to .8% (1/1/09)
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-G-H-K-N-O	Same as state	0%	An area within the city limits of Monument. RTA use tax collected by the State. Exemption F eliminated by legislation (07/01/12)
RTA (Gunnison Valley	0.6%	No	1/1/03	Yes	A-B-C-D-E-G-H-K-N-O		0%	County wide tax except for within city limits of Gunnison @ 0.35% and within city limits of Remainder of County) Pitkin, Marble, Ohio, Somerset @ 0%. Exemption F eliminated by legislation (07/01/12)
Within City of Gunnison	0.35%	No	01/01/03	Yes	A-B-C-D-E-G-H-K-N-O		0%	Exemption F eliminated by legislation (07/01/12)
Within Pitkin, Marble, Ohio, and Somerset	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</u> <u>OTHER COMMENTS</u>
RTA (Pikes Peak Rural Transportation Authority Remainder of County)	1%	Yes	1/1/05	Yes	A-B-C-D-E-G-H-K-L-M-N-O	Same as	0%	County wide tax at 1% (excludes communities of Calhan, Fountain, Monument and Palmer Lake.) RTA use tax collected by the state. Includes Ramah (1/1/09) @ 1%. Exemption F eliminated by legislation (07/01/12) .55% extension until 12/31/24
Within city limits of Calhan, Fountain, Monument & Palmer Lake.	0%							
RTA (Roaring Fork Rural	Various Rates See Below	Yes	Various Dates See Below	Yes	A-B-C-D-E-G-H-K-L-M-N-O	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. Includes remainder of Pitkin County (1/1/09) Exemption F eliminated by legislation (07/01/12)
Aspen	0.4%		1/1/09				0%	
Basalt	0.8%		1/1/01				0%	.2% (1/1/01) .2% to .4% (1/1/05) .4% to .8% (1/1/09)
Carbondale	1%		1/1/01				0%	.5% (1/1/01) .5% to .7% (1/1/05) .7% to 1% (1/1/09)
Glenwood Springs	1%		1/1/01				0%	.4% (1/1/01) .4% to .6% (1/1/05) .6% to .1% (1/1/09)
New Castle	0.8%		1/1/05				0%	.4% to .8% (1/1/09)
Snowmass Village	0.4%		1/1/09				0%	
Unincorporated Eagle County (El Jebel, outside Carbondale)	0.6%		1/1/05				0%	.2% to .6% (1/1/09)
Unincorporated Pitkin County (Remainder of Pitkin County)	0.4%		1/1/09				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</u> <u>OTHER COMMENTS</u>
RTA (South Platte Valley Rural Transportation Authority)	0.1%		7/1/08	Yes	A-B-C-D-E-G-H-K-L-M-N-O	Same as state	0%	Within city limits of Sterling Exemption F eliminated by legislation (07/01/12)
RTD	1%	Yes	1/1/74	Yes	A-B-C-D-E-G-H-K-L-M-N-O	Same as state	3.33%	.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 boundary (1/1/2004) Acres Green and Park Meadows Mall .6% to 1% (1/1/05) Eliminated Service fee (10/1/09) Increased Service Fee to 2.22% (6/1/11) Exemption F eliminated by legislation (07/01/12) Added exemptions B-G-H effective (1/1/14) Exemption N effective (5/17/14) Exemption O effective (7/1/14) 2.22% to 3.33% Service Fee increased (7/1/14)
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		0%	1% (1/1/07)
Saguache County Lodging	1.9%		1/1/91	Yes				
Salida	3%	No	1/1/85	Yes			0%	1% to 2% (7/1/90) 2% to 3% (1/1/09) Eliminated Service Fee (7/1/11)
San Juan County Sales	5%	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) 4% to 5% 1/1/13
San Juan County Lodging	2%		1/1/97	Yes				
San Luis	3%	No	7/1/80	Yes	A		3 1/3%	2% (7/1/80) 2% to 3% (7/1/02)
San Miguel County Sales	1%	Yes	7/1/87	Yes	A-B-C-K	Z	3%	100% county Use tax 1% (7/1/87)

<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 Miguel County Lodging	2%		1/1/94	Yes				Mountain Village excluded***
Sawpit	3%	Yes	1/1/95	Yes		Z	0%	
Sedgwick	1%	No	7/1/85	Yes	B-C-K		0%	
Sedgwick County Sales	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	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	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%	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	W	W	2 1/3%	Self Collected (7/1/95) Reduce Service Fee from 3 1/3% to 2 1/3% (7/1/2004)
Silverton	1%	No	1/1/69	Yes	A-B-C-D-E-G-H-K-L-M		3 1/3%	2% (7/1/72) 2% to 3% (1/1/77) Eliminated tax (12/31/94) 1% (1/1/09) Exemption F eliminated by legislation (07/01/12)
Simla	4%	No	7/1/90	Yes	A-B-C-K		3 1/3%	2% to 4% (7/1/02)
Snowmass Village	3.5%	No	7/1/78	No	W	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)

<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>
South Fork South Platte Valley RTA (See RTA section)	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%	
State Sales Tax	2.9%	Yes	1935	Yes	A-B-C-D-E-G-H-K-L-M		2.22%	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) Reduce Service Fee to 1.35% for monthly filers (3/1/09) Eliminated Service Fee for all filers (7/1/09) Increased Service Fee for all filers 2.22% (6/1/11) Exemption F eliminated by legislation (07/01/12)
Steamboat Spgs	4.75%	Yes	7/1/69	No	W	W	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 (12/31/19) .25 to expire (12/31/16)
Steamboat Spgs (LMD)	2%	No	5/1/05	Yes		No	0%	Local market tax (5/1/05)
Sterling	3%	Yes	1/1/75	No	W	W	0%	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) Eliminated Service fee (1/1/10)
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
Summit Multi-Jurisdictional Housing Authority	.125%	Yes	1/1/07	Yes	A-B-C-D-E-G-H-K-L-M-N-O	Y	3 1/3%	.125% (1/1/07) Exemption F eliminated by legislation (07/01/12)

<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>
Superior	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 Eliminated Service fee of 3 1/3% (7/1/09) Increase Service fee to 2.22% (1/1/12) Increase Service fee to 3 1/3% (1/1/14) Cap of \$1,250 a month
Teller County Sales	1%	Yes	1/1/84	Yes	A-B-C-K	Y	3 1/3%	100% county
Telluride	4.5%	Yes	1/1/69	No	W	W	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)
Timnath	3%		7/1/02	No	W	W	0%	Add exemptions (1/1/2003) Self Collected (1/1/09)
Tourism Promotion	0%	No	5/1/83	Yes				.1% to .2% (7/1/87) .2% expired (6/30/93)
Trinidad	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 (12/31/2014) Sales/Use
Vail	4%	No	1/1/68	No	W	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			0%	
Victor	3%	No	1/1/87	Yes	A-B-C-K		0%	
Walden	1%	No	1/1/09	Yes		None	3 1/3%	1% (1/1/09)
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

<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>
Walsh	3%	No	1/1/05	Yes		None	3 1/3%	
Ward	2%	No	7/1/78	Yes			3 1/3%	
Washington County	1.5%	Yes	1/1/07	Yes	A-B-D-E-G-H-K	Y-Z	3 1/3%	1.5% (1/1/07) Exemption F eliminated by legislation (07/01/12)
Wellington	3%	Yes	7/1/80	Yes	C	Y-Z	3 1/3%	2% to 3% (1/1/99) Sales/Use 1% to expire (12/31/21)
Westcliffe	2%	No	1/1/75	Yes			3 1/3%	1% (1/1/75) 1% to 2% (1/1/79)
Westminster	3.85%	Yes	7/1/67	No	W	W	0%	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) Reduced Service Fee (01/01/2011)
Wheat Ridge	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) Reduced service fee from 3 1/3% to 2 1/3% (1/1/05)
Wiggins	2%	No	7/1/84	Yes			3 1/3%	1% (7/1/84) 1% to 2% (1/1/86)
Windsor	3.2% 4%	Yes	1/1/71	No	W	W	2 1/3%	1% (1/1/71) Food For Home Consumption 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) Reduced Service Fee From 3 1/3 to 2 1/3 (01/01/05)
Winter Park	5%	No	7/1/79	No	W	W	0%	4% (7/1/79) Eliminated Service fee (1/1/88) 4% to 5% (1/1/92) Self Collected (1/1/92)

<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>
Woodland Park	3%	Yes	1/1/71	No	W	W	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	2.5%	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-H	Y-Z	3 1/3%	Exemption F eliminated by legislation (07/01/12)
Yuma	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) 2% to 3% (1/1/04)

TAX RATE

Summary	Total #	.01%	.1%	.125%	.2%	.25%	.35%	.40%	.43%	.5%	.6%	.75%	.8%	.9%	1%	1.23%	1.375%	1.4%	1.5%	1.8%	1.8125%	1.9%	2%	2.1%	2.25%	2.3%	2.5%
Football District																											
Cities & Towns	226														7		1		2		1		48	3	1	1	12
Counties*	51					1				1	1	1	1		20	1			1				15	1			1
Cultural District	1		1																								
Local Improvement District	8	1			1				1	2					3												
Local Marketing District	5																	1					2				
Mass Transit ****	3									2		1															
Metropolitan District	2									1																	
Roaring Fork RTA	9																										
Basalt / New Castle	2												2														
Carbondale / Glenwood Springs	2														2												
Aspen, Snowmass Vill., Pitkin Rem.	3							3																			
El Jebel, Outside Carbondale	2										2																
Pikes Peak RTA	1														1												
Gunnison Valley RTA	2										1																
Gunnison (City)	1						1																				
Baptist Road RTA	1														1												
South Platte Valley RTA	1		1																								
State Sales Tax	1																										
Retail Marijuana Sales	1																										
RTD	1														1												
County Lodging Tax	28													1						1		17	8				
Short-Term Rental Tax																											
Multi-Juris Housing	1			1																							
Public Safety Improvement	1											1															
Totals	342	1	2	1	1	1	1	3	1	6	4	3	3	1	35	1	1	1	3	1	1	17	74	4	1	1	13

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 - Effective July 1, 2012 sales of pesticides are considered wholesale sales and are not subject to state or state collected local sales or use taxes.

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)

N - Biogas production system components

O - Property used in space flight

W - Contact city directly

Y - Use tax on motor vehicles

Z - Use tax on building materials

* Pitkin County is counted under both 2.1% and 3.1% for the county tax rate summary.

*** County lodging tax cannot be charged when a city has its own lodging tax.

The state collects all 51 county levies. The state collects 152 of 222 municipal levies plus Cultural District, County lodging, 6 of 8 Local Improvement districts, Mass Transit, RTD, Local Market, Multi-Juris Housing, Public Safety Improvement, Metropolitan district and 5 RTA Districts. The Roaring Fork RTA district has 4 different tax rates and 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	2.75%	2.9%	3%	3.1%	3.2%	3.275%	3.30%	3.46%	3.5%	3.56%	3.6%	3.62%	3.7%	3.75%	3.85%	3.9%	4%	4.05%	4.15%	4.5%	4.75%	5%	5.5%	10%
Football District																								
Cities & Towns	2		64		1	1	1	3	16	1	3	1	1	9	2	1	32	1	1	2	1	4	1	
Counties*				1							1						3					2		
Cultural District																								
Local Improvement District																								
Local Marketing District																	2							
Mass Transit ****																								
Metropolitan District			1																					
Roaring Fork RTA																								
Basalt / New Castle																								
Carbondale / Glenwood Springs																								
Aspen, Snowmass Vill., Pitkin Rem.																								
El Jebel, Outside Carbondale																								
Pikes Peak RTA																								
Gunnison Valley RTA																								
Gunnison (City)																								
Baptist Road RTA																								
South Platte Valley RTA																								
State Sales Tax		1																						
Retail Marijuana Sales																								1
RTD																								
County Lodging Tax																								
Short-Term Rental Tax																								
Housing																								
Public Safety Improvement																								
Totals	2	1	65	1	1	1	1	3	16	1	4	1	1	9	2	1	37	1	1	2	1	6	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 - Effective July 1, 2012 sales of pesticides are considered wholesale sales and are not subject to state or state collected local sales or use taxes.

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)

N - Biogas production system components

O - Property used in space flight

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 2.1% and 3.1% for the county tax rate summary.

*** County lodging tax cannot be charged when a city has its own lodging tax.

The state collects all 51 county levies. The state collects 152 of 222 municipal levies plus Cultural District, County lodging, 6 of 8 Local Improvement districts, Mass Transit, RTD, Local Market, Multi-Juris Housing, Public Safety Improvement, Metropolitan district and 5 RTA Districts. The Roaring Fork RTA district has 4 different tax rates

and 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.