

History of Local Sales/Use Taxes

State of Colorado
 Department of Revenue
 July 2015

<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Akron	2.5%	Yes	1/1/81	Yes	B-C-K	Y-Z	3 1/3%	Repealed food exemption (1/1/87) 1% to 2% (1/1/01): Sales/Use 2% to 2.5% (1/1/09) Sales/Use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to Alamosa 60% of Hooper to Hooper Balance to remainder of County 2% to 3% (1/1/84) Use tax (1/1/84) 3% to 2% (1/1/88) Repealed Use Tax (1/1/88) 100% County-IGA removed effective (2/1/06) 3% to 4% (1/1/04)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)

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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)								

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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

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Boulder	3.86%	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% to 3.86% (1/1/15)
	3.86%		1/1/87	1/1/87				
	Food and drink for immediate consumption							
Boulder County Sales	.985%	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 .8% to .985% (1/1/15) Sales/Use .185% to expire 12/31/19
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)

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Breckenridge (cont.)								Repealed Service fee (11/1/92) 2% to 2.5% (6/1/97)
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	4%	Yes	7/1/80	Yes		Y-Z	3 1/3%	2% to 3% (1/1/88) 3% to 3.6% (1/1/07) 3.6% to 4% (1/1/15)
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% 1.375%	Yes Yes	7/1/08 7/1/14	Yes Yes	A-C-D A-C-D	Y-Z Y-Z	3 1/3% 3 1/3%	2.75% (7/1/08) Reduced rate in PIF Area

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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) 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)

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Colorado Springs	2.5%	Yes	3/1/68	No		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) 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	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	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)

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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 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	No		Y-Z	3 1/3%	Use Tax (8/15/78) 1% to 3% (7/1/86) Sales/Use Self Collected (7/1/15)

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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)
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	3.65% 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) 3.62% to 3.65% (1/1/15)
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%	

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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)
Douglas County Sales	1%	Yes	1/1/95	Yes	A-B-C-D-E-G-K-L-M	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 Add exemptions (1/1/14)
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)

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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
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)

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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) 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) Reduced rate only in 1st PIF area Reduced rate only in 2nd PIF area Sales 2% to 3% (1/1/14)
	1.75%	Yes	11/1/06	Yes	A-B-K	Y-Z	0%	
	1.50%	Yes	7/1/09	Yes	A-B-K	Y-Z	0%	
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-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	3.85%	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 3.85% (1/1/11)
	2.25%							
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) 3% to 3.75% (1/1/10)

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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-H-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) 10% to 3 1/3% (1/1/86)
Georgetown	4%	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) 3% to 4% (7/1/15)

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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) 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)

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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%	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: 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)

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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 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)
Hooper	2%	No	7/1/98	Yes	C		0%	

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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	4%	Yes	1/1/71	Yes		Y-Z	0%	2% to 3% (7/1/78) Eliminated Service Fee (1/1/88) 3% to 4% (1/1/15)
Ignacio	2%	No	1/1/71	Yes			3 1/3%	1% to 2% (7/1/90)
Jackson County Sales	4%	No	7/1/79	Yes			3 1/3%	First 2% point of collection between Walden/County. Additional 1% total to County 2% to 3% (7/1/86) 3% to 4% (1/1/05) 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% .43%	No No	1/1/89 7/1/02	Yes Yes	I-J I-J		3 1/3% 3 1/3%	An area within Lakewood on Wadsworth Blvd. between Crestline and Bellevue
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%	

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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	D-E-H-K-L-M		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) 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)

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Lafayette (cont.)								2% to 3% (2/1/89) 3% to 3.25% (1/1/93) 3.25% to 3.50% (1/1/2000) Service Fee: 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	L		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) for Lake County Sales Add Exemption L (3/2/15)
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) 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	.65%	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 (12/31/43) 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)

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Larimer County Sales (cont.)								Increase Service fee (1/1/12) .80% to .60% (7/1/12) Sales/Use Courtthouse sales/use completed (6/30/12) Exemption F eliminated by legislation(07/01/12) .6% to .65% (1/1/15) .15% to expire (12/31/39) jail .10% to expire (12/31/20) humane society
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	D-E-M	Y-Z	3 1/3%	Add exemptions (8/1/12)
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) 2% to 4% (1/1/98) Sales
Logan County Sales	1%	Yes	1/1/96	Yes	E-M	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) 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				Sterling omitted (1/1/12)
Log Lane Village	3%	Yes	7/1/88	Yes		Y-Z	0%	2% to 3% (7/1/92) Sales/Use

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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	2%	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)
Manitou Springs	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
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%	

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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-N-O		3.33%	Portion of Conifer Exemption F eliminated by legislation (07/01/12) Add Service Fee 3.33% (1/1/15) .25% to .50% (1/1/14) Add Service Fee 3.33% (1/1/15)
Bachelor Gulch	4%	No	1/1/2011	Yes	A-B-C-D-E-G-H-K-L-M-N-O		3.33%	Portion of Unincorporated Eagle County Exemption F eliminated by legislation (07/01/12) Add Service Fee 3.33% (1/1/15) 3% to 4% (7/1/15)
Two Rivers	4%	No	1/1/2015	Yes	A-B-C-D-E-G-H-K-L-M-N-O		3.33%	Effective 1/1/15 Portion of Unincorporated Eagle County Add Service Fee 3.33% (1/1/15)
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)

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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	A-B-C-K		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)
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				

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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)
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) 2% to 3% (7/1/2004)

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Nucla	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) 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%	
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)

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Parker	3%	Yes	1/1/82	No	W	W	3.33%	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	2%	Yes	7/1/88	Yes	B-K	Y-Z	3 1/3%	
Pikes Peak RTA (See RTA Section)								
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
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)

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Pueblo County Sales	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)
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	2 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)
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

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Rio Grande County Sales (cont.)								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	E	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-L-M-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-L-M-N-O		0%	County wide tax except the towns of Gunnison, Marble, Ohio, Pitkin and Somerset 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-L-M-N-O		0%	Exemption F eliminated by legislation (07/01/12)
Within Pitkin, Marble, Ohio, and Somerset	0%							
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 state	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
Excluded within city limits of Calhan, Fountain, Monument, Palmer Lake & Commercial Aeronautical Zone in the City of Colorado Springs	0%							Commercial Aeronautical Zone excluded (1/1/15)
RTA (Roaring Fork Rural Transportation Authority)	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.

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RTA (Roaring Fork Rural Transportation Authority)(cont.)								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%	
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)

<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>
RTD (cont.)								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)
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	A-B-D-E-G-H	Y-Z	3 1/3%	100% county 1% to 2% (1/1/97) Sales/Use Add exemptions A-B-D-E-G-H (1/6/15)
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

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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)
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%	

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State Sales Tax	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 2.22% (6/1/11) Exemption F eliminated by legislation (07/01/12) 2.22% to 3.33% Service Fee increased (7/1/14)
Steamboat Springs	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 Springs (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)
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

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Telluride	4.5%	Yes	1/1/69	No	W	W	1.35%	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	3.33%	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 (12/31/2020) 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
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)

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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	2%	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	3.95% 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) 3.2% to 3.95% (1/1/15)
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)

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Woodland Park	3%	Yes	1/1/71	No		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%	.65%	.75%	.8%	.9%	.985%	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	3									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	344	1	2	1	1	1	1	3	1	6	3	1	3	2	1	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%	3.275%	3.30%	3.46%	3.5%	3.6%	3.65%	3.7%	3.75%	3.85%	3.86%	3.9%	3.95%	4%	4.05%	4.15%	4.5%	4.75%	5%	5.5%	10%	
Football District																									
Cities & Towns	2		62		1	1	3	16	2	1	1	9	2	1	1	1	35	1	1	2	1	4	1		
Counties*				1					1								3					2			
Cultural District																									
Local Improvement District																									
Local Marketing District																	2								
Mass Transit ****																									
Metropolitan District																	2								
Roaring Fork RTA																									
Basalt / New Castle																									
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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	62	1	1	1	3	16	3	1	1	9	1	1	1	1	42	1	1	2	1	6	1	1	

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- 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.
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- 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.

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and Gunnison Valley RTA has 2 different tax rates.

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