

History of Local Sales/Use Taxes

State of Colorado
 Department of Revenue
 January 2017

<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Akron	2.5%	Yes	1/1/81	Yes	B-C-K	Y-Z	3 1/3%	Repealed food exemption (1/1/87) 1% to 2% (1/1/01): Sales/Use 2% to 2.5% (1/1/09) Sales/Use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	3%	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to Alamosa 60% of Hooper to Hooper Balance to remainder of County 2% to 3% (1/1/84) Use tax (1/1/84) 3% to 2% (1/1/88) Repealed Use Tax (1/1/88) 100% County-IGA removed effective (2/1/06) 2% to 3% (1/1/16) (Expire 12/31/2036) 2.25% (1/1/2037)
Alamosa Local Marketing	4%	No	1/1/04	Yes				3% to 4% (1/1/04)
Alamosa County Lodging	1.9%		1/1/89	Yes				
Alma	3%	No	7/1/88	Yes			3 1/3%	
Antonito	4%	No	7/1/72	Yes			3 1/3%	1% to 2% (1/1/78) 2% to 4% (7/1/92) Service Fee increased service fee from 3% to 3 1/3% (7/1/92)

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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)
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)

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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)								
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	3%	No	1/1/71	Yes			3 1/3%	1% to 2% (7/1/92) 2% to 3% (1/1/16)(Increase expires 12/31/2036)
Bennett	4%	Yes	7/1/74	Yes		Z	3 1/3%	2% Use Tax added (1/1/96) 2% to 3% (7/1/06) 3% to 4% (1/1/16)
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	6%	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) 5.5% to 6% (1/1/17)
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% to 4.01% (7/1/16)
	4.01% Food and drink for immediate consumption		1/1/87	1/1/87				
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 (12/31/2034)
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)

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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-E-K	Y-Z	3 1/3%	Exemption E (11/9/15)
Calhan	3%	Yes	7/1/82	Yes	A-B-C-K	Y-Z	3 1/3%	2% to 3% (1/1/13)
Canon City	3%	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) 2% to 3% (1/1/17)
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

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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	2.5%	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) 2% to 2.5% (1/1/16)
Chaffee County Lodging	1.9%		1/1/91	Yes				
Cherry Hills Vlg	3.5%	Yes	1/1/68	No	W	W	2.50%	2% to 3% (2/1/79) 3% (1/1/86) Use Tax 3% to 3.5% (11/1/90) Sales .50% to 2.50% Service Fee
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				

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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	3.12%	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) 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) 2.5% to 3.12% (1/1/16)
Colorado, State of	2.9%	Yes	1935	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		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) Exemption P (7/1/16)
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)

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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 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	4.5%	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% 4% to 4.5% (1/1/16)
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-P	Same as state	3.33%	.1% (1/1/89) Use tax effective (4/17/89) To expire (6/30/2006) Extended to (6/30/2030) 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) Exemption P (7/1/16)
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

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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)
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)

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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%	
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		2%	1% (4/1/65) 1% to 2% (7/1/80) 2% to 2.5% (6/1/99) 2.5% to 3% (7/1/05) reduce service fee 3/1/3% to 2%

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Eads	2%	Yes	7/1/86	Yes		Y-Z	3 1/3%	
Eagle	4.5%	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) 4% to 4.5% (7/1/16) Sales Only
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
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	5%	Yes	1/1/74	Yes		Y-Z	0%	2% to 3% (7/1/79) Eliminated Service Fee (1/1/87) 3% to 5% (7/1/16) Sales Only
Englewood	3.5%	Yes	3/22/68	No	W	W	0%	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) Reduced service fee from .25% to 0 (7/1/16)

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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) 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-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)

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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% 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 3.85% (1/1/11)
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)
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	5%	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) 4% to 5% (1/1/16) (Increase expire 12/31/2036)
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

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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				
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)
Gilcrest	4%	Yes	7/1/84	Yes		Y-Z	3%	3% to 4% (1/1/13)

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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)
	3.7%							Food for home consumption
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	1.3%	No	7/1/82	Yes			3 1/3%	100% County 1% to 1.3% (1/1/17) .3% to sunset (12/31/2026)
Grand County Lodging	1.8%		7/1/93	Yes				Winter Park excluded***

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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	5%	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) 4% to 5% (1/1/17)
Grand Valley	0%	1/1/78		Yes			0%	Name changed to "Parachute" (7/4/80)
Greeley	4.11%	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) 3.46% to 4.11% (1/1/16) <u>Service Fee:</u> 1.5% to 1% (10/1/83) 1% to 0% (1/1/87)
	3.46%							Food for home consumption
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

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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 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)
Health Services District								
Montezuma County Hospital District	.4%	Yes	1/1/16	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P	Y-Z	3 1/3%	Exemption P (7/1/16)

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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%	
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 Springs	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)

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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 (12/31/21)
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)
	.5%	Yes	1/1/17	Yes			3 1/3%	Use Tax (7/1/88) 2% to 3% (1/1/2003) Reduced rate only in PIF area
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)

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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) 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	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)

<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>
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) 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) .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	E	Y-Z	3 1/3%	Added F Exempt (01/01/11) Exemption F eliminated by legislation (07/01/12) E Exemption (7/1/16)
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)

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Local Imprvmt 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
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	3.5%	Yes	7/1/68	Yes		Y-Z	3 1/3%	2% to 3% (7/1/86) 3% to 3.5% (1/1/16)
Manassa	1%	No	7/1/77	Yes			3 1/3%	

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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 (12/31/2032) 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%	
Mass Transportation System	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%	

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Metropolitan District Tax Aspen Park	.50%	No	1/1/2012	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		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) Exemption P (7/1/16)
Bachelor Gulch	5%	No	1/1/2011	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		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) 4% to 5% (7/1/16) Exemption P (7/1/16)
Edwards	1%	No	1/1/17	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		3 1/3%	1% (1/1/17) Reduce to .5% (12/31/40)
Southwest Plaza	1.5%	No	1/1/2016	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		3.33%	Portion of Unincorporated Jefferson County Exemption P (7/1/16)
Two Rivers	4%	No	1/1/2015	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		3.33%	Effective 1/1/15 Exemption P (7/1/16)
Milliken	2.5%	Yes	7/1/80	Yes		Y-Z	3 1/3%	Portion of Unincorporated Eagle County Add Service Fee 3.33% (1/1/15) 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)

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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 Local Marketing	4%	No	1/1/16	Yes				
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 Hospital District (see-Health Services District)								
Montezuma County Sales	0%		1/1/2000				0% Repealed tax (7/1/10)	.45% (1/1/2000)
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

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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)
Mt. Crested Butte RTA (See RTA - Gunnison Valley)								4% to 5% (1/1/10)
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)
	2% Food and liquor for immediate consumption							
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)								

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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%	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) 2% to 3% (7/1/2004) 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	4%	No	7/1/69	Yes			3 1/3%	2% to 3% (1/1/80) 3% to 4% (1/1/16)
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) .5% sunset (12/31/17)
Paonia	2%	No	7/1/78	Yes			3 1/3%	1% to 2% (1/1/93)

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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)
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

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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% 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				

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Rio Grande County Sales	2% .6%	No Health Service District	7/1/69 1/1/98	Yes Yes	L		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 Exemption L (6/15/16) Exemption L set to expire 06/30/2020
Rio Grande County Lodging	1.9%		7/1/88	Yes				
Rocky Ford	3%	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) 4% to 3% (1/1/17)
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 Regional 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) Sunset 6/30/2016
RTA (Gunnison Valley)	1%	No	1/1/03	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		0%	County wide tax except the towns of Gunnison, Marble, Ohio, Pitkin and Somerset Exemption F eliminated by legislation (07/01/12) .6% to 1% (1/1/16) Exemption P (7/1/16)
Within City of Gunnison	1%	No	01/01/03	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		0%	Exemption F eliminated by legislation (07/01/12) .35% to 1% (1/1/16) Exemption P (7/1/16)
Within Pitkin, Marble,	0%							

<u>LOCALITY</u>	<u>TAX RATE</u>	<u>USE TAX</u>	<u>DATE TAX FIRST IMPOSED</u>	<u>STATE COLLECTED</u>	<u>EXEMPTIONS</u>	<u>USE TAX COVERS</u>	<u>SERVICE FEE</u>	<u>COUNTY DISTRIBUTIONS OTHER COMMENTS</u>
Ohio, and Somerset								
RTA (Pikes Peak Regional Transportation Authority Remainder of County)	1%	Yes	1/1/05	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P	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 Exemption P (7/1/16)
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 Regional Transportation Authority)	Various Rates See Below	Yes	Various Dates See Below	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P	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. Exemption P (7/1/16) 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)

<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>
Unincorporated Pitkin County (Remainder of Pitkin County)	0.4%		1/1/09				0%	
RTA (San Miguel Authority for Regional Transportation) (SMART)	.25%	No	1/1/17	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		0%	.25% (1/1/17) Within city limits of Telluride and Mountain Village Excludes Ophir and Sawpit
RTA (South Platte Valley Regional Transportation Authority)	0.1%		7/1/08	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P	Same as state	0%	Within city limits of Sterling Exemption F eliminated by legislation (07/01/12) Exemption P (7/1/16)
RTD	1%	Yes	1/1/74	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P	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) Exemption P (7/1/16)
Saguache	4%	No	1/1/73	Yes			3 1/3%	2% (7/1/83) 2% to 3% (7/1/88) 3% to 4% (7/1/16)
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

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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
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)

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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	2%	No	1/1/93	Yes	C		3 1/3%	3% to 2% (1/1/96)
South Platte Valley RTA (See RTA section)								
Southwest Plaza Metropolitan District					(See Metropolitan Districts)			
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 N-O-P		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) Exemption P (7/1/16)
Steamboat Springs	4.5%	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) 4.75% to 4.5% (1/1/17)
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%	

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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	.725%	Yes	1/1/07	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P	Y	3 1/3%	.125% (1/1/07) Exemption F eliminated by legislation (07/01/12) Exemption P (7/1/16) .725% (1/1/17) .6% sunsets 12/31/27
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% 2% Food and liquor for immediate consumption	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

<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>
Vail	4% 4% Food for home consumption	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)
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	3.5%	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) 3% to 3.5% (1/1/17)

<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>
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	7%	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) 5% to 7% (1/1/16)
Woodland Park	4.09%	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) 3% to 4.09% (7/1/16)
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%	.2%	.25%	.4%	.43%	.5%	.6%	.65%	.725%	.75%	.8%	.9%	.985%	1%	1.23%	1.3%	1.4%	1.5%	1.8%	1.8125%	1.9%	2%	2.1%	2.25%	2.3%	2.25%	2.3%	
Football District	0																													
Cities & Towns	230															7				2		1		47	2	2	1	2	1	
Counties*	49				1			1		1		1			1	19	1	1		1				11	1					
Cultural District	1		1																											
Local Improvement District	8	1		1		1		2								3														
Local Marketing District	6																		1						2					
Mass Transit ****	3							2				1																		
Metropolitan District	5							1								1					1									
Roaring Fork																														
Basalt/New Castle	2												2																	
Carbondale/Glenwood Springs	2															2														
Aspen, Snowmass Vlg, Pitkin Rem	3					3																								
El Jebel, Outside Carbondale	2								2																					
Pikes Peak RTA	1															1														
Gunnison Valley RTA	1															1														
Baptist Road RTA	0																													
San Miguel RTA	1				1																									
South Platte Valley RTA	1		1																											
States Sales Tax	1																													
Retail Marijuana Sales	1																													
RTD	1															1														
County Lodging Tax	28													1								1		17	9					
Multi-Juris Housing	1										1																			
Public Safety Improvement	1											1																		
Totals	347	1	2	1	2	3	1	6	2	1	1	3	2	1	1	35	1	1	1	4	1	1	17	69	3	2	1	2	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
- P - Machine or machine tools equipment used for processing recovered materials per list on Public Health & Environment.
- 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

- **** 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	Total #	2.4%	2.5%	2.6%	2.75%	2.9%	3%	3.1%	3.12%	3.275%	3.3%	3.46%	3.5%	3.6%	3.62%	3.65%	3.7%	3.75%	3.85%	3.9%	3.95%	4%	4.01%	4.05%	4.09%	
Football District	0																									
Cities & Towns	230	1	10		2		56		1	1	1	3	18	2	1	1	1	9	2	1	1	36	1	1	1	
Counties*	49		1	1			1	1						1								3				
Cultural District	1																									
Local Improvement District	8																									
Local Marketing District	6																						3			
Mass Transit ****	3																									
Metropolitan District	5																						1			
Roaring Fork																										
Basalt/New Castle	2																									
Carbondale/Glenwood Springs	2																									
Aspen, Snowmass Vlg, Pitkin Rem	3																									
El Jebel, Outside Carbondale	2																									
Pikes Peak RTA	1																									
Gunnison Valley RTA	1																									
Baptist Road RTA	0																									
San Miguel RTA	1																									
South Platte Valley RTA	1																									
States Sales Tax	1					1																				
Retail Marijuana Sales	1																									
RTD	1																									
County Lodging Tax	28																									
Multi-Juris Housing	1																									
Public Safety Improvement	1																									
Totals	347	1	11	1	2	1	57	1	1	1	1	3	18	3	1	1	1	9	2	1	1	43	1	1	1	

A - Exempts food

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D - Occasional sales by charitable organizations

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M - School related sales (effective 9/1/08)

N - Biogas production system components

O - Property used in space flight

P - Machine or machine tools equipment used for processing recovered materials per business list on Public Health & Environment.

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.

