

History of Local Sales/Use Taxes

State of Colorado
 Department of Revenue
 January 2018

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Adams County Sales	.75%	No	7/1/1983	Yes	A-B-C-D-E-G-H-K		0%	100% County 1% Sales/Use (Y-Z) Expired (7/1/1985) .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% (1/1/2007) Exemption F eliminated by legislation (7/1/2012)
Aguilar	3%	Yes	7/1/2004	Yes	None	Y-Z	1.5%	
Akron	2.5%	Yes	1/1/1981	Yes	B-C-K	Y-Z	3.33%	Repealed food exemption (1/1/1987) 1% to 2% (1/1/2001): Sales/Use 2% to 2.5% (1/1/2009) Sales/Use
Alamosa	2%	Yes	1/1/1981	No	W	W	2%	1% to 1.5% (7/1/1988) 1.5% to 2% (10/18/1989) Self Collected (8/28/1997)
Alamosa County Sales	3%	No	1/1/1979	Yes			3.33%	60% of Alamosa to Alamosa 60% of Hooper to Hooper Balance to remainder of County 2% to 3% (1/1/1984) Use tax (1/1/1984) 3% to 2% (1/1/1988) Repealed Use Tax (1/1/1988) 100% County-IGA removed effective (2/1/2006) 2% to 3% (1/1/2016) (Expires 12/31/2036) 2.25% (1/1/2037)
Alamosa Local Marketing	4%	No	1/1/2004	Yes				3% to 4% (1/1/2004)
Alamosa County Lodging	1.9%		1/1/1989	Yes				
Alma	3%	No	7/1/1988	Yes			3.33%	
Antonito	4%	No	7/1/1972	Yes			3.33%	1% to 2% (1/1/1978) 2% to 4% (7/1/1992) Service Fee increased service fee from 3% to 3 1/3% (7/1/1992)
Arapahoe County Sales	.25%	Yes	1/1/2004	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 (7/1/2012)

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Archuleta County Sales	4%	No	1/1/1969	Yes			3.33%	1% to 2% (1/1/1984) 2% to 4% (1/1/1989 until 12/31/2008) Distribution effective 1/1/1996: 50% County & 50% Pagosa Springs Distribution 1/1/1989 through 12/31/1995: of the 4%, first 2%-50% County & 50% Pagosa Springs. Second 2%-60% County & 40% Pagosa Springs. 100% County-IGA removed effective (2/1/2006) 2% extended without an ending date
Archuleta County Lodging	1.9%		1/1/1988	Yes				Pagosa Springs excluded (1/1/2006)***
Arvada	3.46%	Yes	1/1/1969	No	W	W	3%	1% (1/1/1969) 1% to 2% (1/1/1974) 2% to 3% (4/1/1981) 3% to 3.21% (2/1/1994) Cap of \$100 on service fee 3.21% to 3.46% (1/1/2006)
Arista LID (Broomfield)	.2%	No	11/1/2006	No	W	W	0%	Broomfield collects the tax (11/1/2006)
Aspen	2.4%	No	1/1/1971	No	W	W	3.3%	1% to 2% (7/1/1973) 2% to 1% (7/1/1985) 1% to 1.25% (1/1/1989) 1.25% to 1.70% (7/1/1990) 1.70% to 2.2% (1/1/2001) Self Collected (7/1/1992) Cap of \$50 on service fee (7/1/1992) 2.1% to 2.4% (1/1/2013)
Aspen Park Metropolitan District (See Metropolitan District Section)								
Ault	3%	Yes	7/1/1977	Yes		Y-Z	0%	Use Tax (1/1/1979) Sales/Use 2% to 3% (7/1/2004)
Aurora	3.75%	Yes	1/1/1964	No	W	W	.5%	2% to 3% (12/1/1974) 3% to 3.5% (8/1/1986) 3.5% to 3.75% (1/1/1994)
Avon	4%	No	10/18/1978	No	W	W	0%	1% to 2% (1/1/1979) 2% to 3% (1/1/1980) 3% to 4% (1/1/1981) Self Collected (1/1/1983) Eliminated service fee (1/1/1988)

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Bachelor Gulch Metropolitan District (See Metropolitan District Section)								
Baptist Road RTA (See RTA Section)								
Basalt	3%	No	1/1/1971	Yes			3.33%	Use Tax (1/17/1980) Use Tax repealed (3/12/1980) Direct for Pitkin County, only
Basalt RTA (See RTA Roaring Fork)								
Baseball Dist. Tax	0%	Yes	8/1/1991	Yes	A-C	Same as State	3.33%	Use Tax effective (4/17/1989) .1% expired 12/31/2000 Sales/Use
Bayfield	3%	No	1/1/1971	Yes			3.33%	1% to 2% (7/1/1992) 2% to 3%(1/1/2016) (Increase expires 12/31/2036)
Bennett	4%	Yes	7/1/1974	Yes		Z	3.33%	2% Use Tax added (1/1/1996) 2% to 3% (7/1/2006) 3% to 4% (1/1/2016)
Bent County Sales	1%	Yes	7/1/1971	Yes		Y-Z	0%	100% County Use Tax 1% (1/1/1989)
Bent County Lodging	.9%		1/1/1989	Yes				
Berthoud	3%	Yes	1/1/1971	Yes		Y-Z	3.33%	2% to 3% (7/1/1990) Sales/Use 3% to 2% (7/1/1994) Sales/Use 2% to 3% (1/1/1998) Sales/Use
Black Hawk	6%	Yes	7/1/1968	No		Z	0%	2% to 4% (1/1/1978) Use tax 4% (7/1/1991) Repealed use tax on MV (6/12/1996) 4% to 5.5% (1/1/2009) Sales/Use Self collected (7/1/2010) 5.5% to 6% (1/1/2017)
Blanca	3%	No	1/1/1985	Yes	B-C-K		3.33%	2% (1/1/1985) 2% to 3% (1/1/2007)
Blue River	2.5%	No	1/1/2014	Yes			2%	Effective 1/1/2014

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Boulder	3.86%	Yes	8/1/1965	No	W	W	0%	1% to 2% (1/6/1968) 2% to 2.15% (1/1/1982) 2.15% to 2.53% (1/1/1988) 2.53% to 2.86% (1/1/1990) Eliminated service fee (1/1994) 2.86% to 3.11% (1/1/1996) 3.11% to 3.26% (1/1/1998) 3.26% to 3.41% (1/1/2004) 3.41% to 3.56% (1/1/2007) through 12/31/2007 3.56% to 3.41% (1/1/2008) 2.30% to 2.68% (1/1/1988) 2.68% to 3.01% (1/1/1990) Eliminated service fee (1/1994) 3.01% to 3.26% (1/1/1996) 3.26% to 3.41% (1/1/1998) 3.41% to 3.56% (1/1/2004) 3.56% to 3.71% (1/1/2007) through 12/31/2007 3.71% to 3.56% (1/1/2008) Food for immediate consumption .25% extended to 12/31/2035 3.41% to 3.56% (1/1/2014) Sales/Use 3.56% to 3.86% (1/1/2015) 3.86% to 4.01% (7/1/2016)
	4.01% Food and drink for immediate consumption		1/1/1987	1/1/1987				
Boulder County Sales	.985%	Yes	1/1/1994	Yes	A-B-C-K	Y-Z	0%	.25% to .35% (1/1/1995) Sales/Use .35% to .40% (1/1/1999) Sales/Use .1% to expire (12/31/2019) .25% to expire (12/31/2034) 100% County .40% to .45% (1/1/2002) Sales/Use .45% to .55% (7/1/2002) Sales/Use .55% to .65% (1/1/2005) Sales/Use .05% to expire (12/31/2033) .65% to .8% (1/1/11) Sales/Use .15% to expire 12/31/2030 .8% to .985% (1/1/2015) Sales/Use .185% to expire (12/31/2033)
Boulder County LID (Niwot)	1%		1/1/1993	Yes	A-I-J		0%	.5% to 1% (1/1/2008)
Breckenridge	2.5%	No	1/1/1976	No	W	W	0%	Self Collected (7/1/1984) Repealed Service fee (11/1/1992) 2% to 2.5% (6/1/1997)

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Brighton	3.75%	Yes	7/1/1970	No	W	W	3.33%	Use Tax 1% (10/23/1973) 1% to 2% (1/1/1977) Sales/Use 2% to 3% (1/1/1983) Sales/Use 3% to 3.75% (7/1/1991) Sales/Use Self Collected (1/1/2003)
Broomfield	0%	Yes	7/1/1972	No	W	W	0%	1% to 2% (1/1/1980) Sales/Use 2% to 3% (7/1/1984) Sales/Use 3% to 3.5% (1/1/1990) Sales/Use 3.5% to 3.75% (1/1/1995) Sales/Use Self Collected (11/16/2001)
Broomfield City/County	4.15%	W	11/15/2001	No	W	W	3%	
Brush	4%	Yes	7/1/1980	Yes		Y-Z	3.33%	2% to 3% (1/1/1988) 3% to 3.6% (1/1/2007) 3.6% to 4% (1/1/2015)
Buena Vista	2.5%	No	1/1/1973	Yes			3.33%	1% to 2% (1/1/1986) 2% to 2.5% (7/1/2010)
Burlington	2%	Yes	1/1/1981	Yes	A-B-C-E-K	Y-Z	3.33%	Exemption E (11/9/2015)
Calhan	3%	Yes	7/1/1982	Yes	A-B-C-K	Y-Z	3.33%	2% to 3% (1/1/2013)
Canon City	3%	Yes	1/1/1976	No	W	W	3.33%	2% (7/1/1982) 2% to 2.5% (1/1/1983) 2.5% to 2% (7/1/1986) Self Collected (7/1/1988) Reduce Service Fee (7/1/2004) Increase Service Fee (1/1/2005) 2% to 3% (1/1/2017)
Carbondale	3.5%	Yes	7/1/1971	No	W	Y-Z	3.33%	2% to 3% (1/1/1981) 3% to 3.5% (7/1/1996) Sales/Use Self Collected (1/1/2006)
Carbondale RTA (See RTA - Roaring Fork)								
Castle Pines	2.75%	Yes	7/1/2008	Yes	A-C-D	Y-Z	3.33%	2.75% (7/1/2008)
	1.375%	Yes	7/1/2014	Yes	A-C-D	Y-Z	3.33%	Reduced rate in PIF Area
Castle Rock	4%	Yes	1/1/1977	No	W	W	3.33%	1% to 2% (1/1/1987) Sales/Use 2% to 3% (7/1/1988) Sales/Use 3% to 4% (1/1/1990) Sales/Use 4% to 3.25% (1/1/1991) Sales/Use 3.25% to 4% (1/1/1995) Sales/Use 4% to 3.6% (1/1/1996) Sales/Use To increase from 3.6% to 4% (1/1/2011) Sales/Use Added exemptions for B-D (7/1/1997) Self collected (7/1/2003)

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Cedaredge	2%	Yes	7/1/1984	Yes	C-D	Y-Z	3.33%	1.5% to 2% (1/1/2008)
Centennial	2.5%	W	1/1/2002	No	W	W	3%	1.5 to 2.5% (1/1/2004) Self Collected (1/1/2009) Service fee from 3 1/3% to 3% (1/1/2004)
Center	2%	No	1/1/1979	Yes			3.33%	1% to 2% (7/1/1983)
Central City	4%	Yes	8/1/1965	No	W	W	3.33%	3% to 4% (7/1/1977) Self Collected (7/1/1985)
Chaffee County Sales	2.5%	No	7/1/1975	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 (1/1/2002) 1% to 2% (1/1/1981) 100% County-IGA removed effective (9/1/2005) Added exemption for farm equipment (1/1/2008) 2% to 2.5% (1/1/2016)
Chaffee County Lodging	1.9%		1/1/1991	Yes				
Cherry Hills Vlg	3.5%	Yes	1/1/1968	No	W	W	2.50%	2% to 3% (2/1/1979) 3% (1/1/1986) Use Tax 3% to 3.5% (11/1/1990) Sales .50% to 2.50% Service Fee
Cheyenne Wells	2%	Yes	1/1/1983	Yes	A-B-C-D-K	Y-Z	3.33%	1% to 2% (7/1/1985) Added exemptions for A-B-C (1/1/1991) D (7/1/1996)
Clear Creek County Sales	1.65%	No	7/1/1976	Yes			0%	100% County Eliminated Service Fee (1/1/1987) 1% to 1.65% (1/1/2018)
Clear Creek County Lodging	2%		1/1/1991	Yes				
Collbran	2%	No	1/1/1977	Yes	A-B-C-K		3.33%	1% (1/1/1977) 1% to 2% (1/1/1981)

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Colorado Springs	3.12%	Yes	3/1/1968	No	W	W	0%	1% to 2% (1/1/1972) 2% to 2.5% (4/1/1984) 2.5% to 2.4% (1/1/1993) 2.4% to 2.3% (1/1/1994) 2.3% to 2.2% (1/1/1995) 2.2% to 2.1% (1/1/1996) 2.1% to 2% (1/1/1997) 2% to 2.1% (7/1/1997) 2.1% to 2.5% (1/1/2002) .625% on telecom. & residential Utilities added (7/1/1993) repealed (7/1/1994) Reduce service fee 3% to 0% (1/1/2010) 2.5% to 3.12% (1/1/2016)
Colorado, State of	2.9%	Yes	1935	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		3.33%	2% to 3% (1965) 3% to 3.5% (5/1/1983) 3.5% to 3% (8/1/1984) 3% to 2.9% (1/1/2001) Reduce Service Fee to 2 1/3% (7/1/2003) Increased Service Fee to 3 1/3% (7/1/2005) Reduce Service Fee to 1.35% for monthly filers (3/1/2009) Eliminated Service Fee for all filers (7/1/2009) Increased Service Fee for all filers to 2.22% (6/1/2011) Exemption F eliminated by legislation (7/1/2012) Exemption N effective (5/17/2014) Exemption O effective (7/1/2014) 2.22% to 3.33% Service Fee increased (7/1/2014) Exemption P (7/1/2016) Exemption Q (7/1/2017)
Columbine Valley	3%	Yes	7/1/1982	Yes	A-B-C-K	Y-Z	3.33%	
Commerce City	4.5%	Yes	3/31/1971	No	W	W	2%	2% (3/31/1977) 2% to 3% (7/1/1984) 3% to 3.5% (10/1/1988) 3.5% to 4.5% (1/1/2014)
Conejos County Lodging	1.9%		1/1/1989	Yes				
Cortez	4.05%	Yes	3/1/1965	No	W	W	1.33%	1% (3/1/1965) 1% to 2% (11/1/1974) 2% to 2.5% (1/1/1984) Service Fee 5% to 3 1/3% (1/1/1984) 2.5% to 3.5% (1/1/1986) 3.5% to 4.05% (1/1/2002) Service fee 3 1/3% to 1 1/3% (1/1/2002)

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Costilla County Sales	1%	No	7/1/1969	Yes			0%	75% County 20% San Luis 5% Blanca 100% County-IGA removed effective (2/1/2006)
Costilla County Lodging	1.9%		1/1/1989	Yes				
Craig	2.25%	No	7/1/1986	Yes			3.33%	1.5% to 2% (1/1/1991) Sales 1.5% to 2% (2/1/1991) Use 2% to 2.25% (1/1/2001) Repealed Use tax (10/1/1993) Service Fee added (1/1/1992)
Crawford	2%	No	7/1/1989	Yes			3.33%	
Creede	2%	No	1/1/1977	Yes			3.33%	1% (1/1/1977) 1% to 2% (1/1/1984)
Crested Butte	4.5%	Yes	7/1/1971	No	W	W	1.5%	3% (1/1/1974) Use Tax 4% (7/1/1981) 3% to 4% (1/1/1983) Self collected (11/1/2003) Reduced Service Fee (1/1/2010) from 3 1/3% to 1 1/2% 4% to 4.5% (1/1/2016)
Crested Butte RTA (See RTA - Gunnison Valley)								
Crestone	3%	No	1/1/1994	Yes			0%	1% to 3% (7/1/2000)
Cripple Creek	2.3%	No	7/1/1972	Yes	A		0%	1% to 2% (7/1/1983) 2% of 2.3% (1/1/2004) (Expires 12/31/2019)
Crowley County Sales	2%	Yes	7/1/1989	Yes		Y-Z	3.33%	100% County
Cultural District	.1%	Yes	1/1/1989	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q	Same as state	3.33%	.1% (1/1/1989) Use tax effective (4/17/1989) To expire (6/30/2006) Extended to (6/30/2030) Extended Boundaries (7/1/2006) Eliminated Service Fee (10/1/2009) Increase Service Fee to 2.22% (6/1/2011) Exemption N effective (5/17/2014) Exemption O effective (7/1/2014) 2.22% to 3.33% effective (7/1/2014) Exemption P (7/1/2016) Exemption Q (7/1/2017)
Custer County Lodging	2%		1/1/2008	Yes				Exemption F eliminated by legislation (7/1/2012) Added exemptions B-G-H effective 1/1/2014
Custer County Sales	2%	Yes	7/1/1986	Yes	A-B-C-K	Y-Z	3.33%	100% County 1% to 2% (1/1/1994)

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Dacono	3%	Yes	7/1/1973	No		Y-Z	3.33%	Use Tax (8/15/1978) 1% to 3% (7/1/1986) Sales/Use Self Collected (7/1/2015)
De Beque	2%	Yes	1/1/1977	Yes	A-B-C-K	Z	3.33%	Added exemption for Electricity and machinery (1/1/1982)
Del Norte	2%	No	7/1/1978	Yes			3.33%	1% (7/1/1978) 1% to 2% (1/1/1983)
Delta County Sales	2%	No	7/1/1970	Yes	E		3.33%	Determined by Federal Census 80.00% to county of 2% Remaining 20.00% to be distributed as follows: Effective 12/1/2001 45.83% Delta City 20.62% Orchard City 10.72% Paonia 6.93% Hotchkiss 13.28% Cedaredge 2.62% Crawford 1% to 2% (1/1/1983) 100% County-IGA removed effective (2/1/2006) Exemption F eliminated by legislation (7/1/2012)
Delta County Lodging	1.9%		7/1/1988	Yes				
Delta	3%	Yes	7/1/1973	No	W	W	0%	Self Collected (7/1/1981) 1% to 2% (1/1/1979) Eliminated Service Fee (8/1/1986) 2% to 3% (10/1/1991) Increased License fee from \$5.00 to \$10.00 (7/1/1998)
Denver	3.65% 4% 7.25%	Yes Food and liquor for immed. consump. Auto rentals less than 30 days	1948	No	W	W	0%	3% (10/1/1969) 3% to 3.5% (4/1/1986) 4% on all non-exempt food and beverage 11/1/1986 - 11/30/1986 4% on food for immediate consumption (11/1/1987) Reduced service fee from 2% to 1% effective (7/1/1988) Reduce service fee from 1% to .5% (1/1/2003) 3.5% to 3.62%(1/1/2007) General sales rate only, other city sales tax rates are unchanged Eliminated service fee (10/1/2009) 3.62% to 3.65% (1/1/2015)
Dillon	2.5%	No	7/1/1976	Yes			0%	Repealed service fee (1/1/1993) 2% to 2.5% (7/1/2008)
Dinosaur	2.1%	No	1/1/2002	Yes	C-D		3.33%	

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Dolores	3.5%	No	1/1/1969	Yes			0%	1% to 2% (1/1/1983) 2% to 3.5% (7/1/1990) Repealed service fee (7/1/2010)
Douglas County Sales	1%	Yes	1/1/1995	Yes	A-B-C-D-E-G-K-L-M	Y-Z	2.33%	100% County .17% to 1% (1/1/1996) 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 (1/1/2014)
Douglas County LID	.5%	No	7/01/2008	Yes	I-J		0%	
Lincoln Station								
Douglas County STR	1%	Short-term Rental Tax	1/1/1992					Rescinded 12/31/2012
Dove Creek	2%	Yes	1/1/1970	Yes	C	Y	3.33%	1% to 2% (7/1/1981) 1% Use Tax (7/1/1974)
Durango	3%	Yes	4/1/1962	No	W	W	2%	1% (4/1/1965) 1% to 2% (7/1/1980) 2% to 2.5% (6/1/1999) 2.5% to 3% (7/1/2005) reduce service fee 3/1/3% to 2%
Eads	2%	Yes	7/1/1986	Yes		Y-Z	3.33%	
Eagle	4.5%	Yes	1/1/1971	Yes		Z	3.33%	2% (1/1/1971) 2% to 4% (1/1/1982) Use tax 4% (7/1/1998) 4% to 4.5% (7/1/2016) Sales Only
Eagle County Sales	1% .5%	No Mass transit	1/1/1982 1/1/1996	Yes Yes	A-B-C-K A-B-C-K		3.33% 3.33%	85% County 15% Incorporated Areas Includes Avon, Basalt, Eagle, Gypsum, Minturn, Red Cliff and Vail MTS 100% County 100% County-IGA removed effective (2/1/2006)
Eaton	3%	Yes	1/1/1977	Yes		Z	3.33%	2% to 3% (1/1/1990) 3% use on Z (5/1/2002)

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Edgewater	3.5%	Yes	7/1/1969	No	W	W	2%	2.5% (1/1/1980) 2.5% to 3% (8/1/1982) 3% to 3.5% (3/12/1987) Reduced service fee from 3% to 2% (1/1/1992)
Elbert County Sales	1%	Yes	1/1/2008	Yes	A-B-C-D-E-G-H-K	Y-Z	3.33%	Exemption F eliminated by legislation (7/1/2012)
Elizabeth	4%	Yes	1/1/1988	Yes		Y-Z	3.33%	1.5% to 2.5% (1/1/1994) Sales only 2.5% to 4% (1/1/2008) Sales only 1.5% to 3% (1/1/2008) Use only
El Paso County Sales	1.23%	Yes	1/1/1988	Yes	A-B-C-K	Y-Z	0%	100% County Reduced service fee 3 1/3% to 2 1/3% (1/1/2004) Eliminated Service fee (1/1/2008) 1% to 1.23% (1/1/2013) .23% sunset (12/31/2020)
El Paso County RTA (See RTA - Pikes Peak)								
Empire	5%	Yes	1/1/1974	Yes		Y-Z	0%	2% to 3% (7/1/1979) Eliminated Service Fee (1/1/1987) 3% to 5% (7/1/2016) Sales Only
Englewood	3.5%	Yes	3/22/1968	No	W	W	0%	3% to 3.5% (1/1/1988) Reduced service fee from 1.6% to .5% (1/1/2003) Reduced service fee from .5% to .25% (1/10/2010) Reduced service fee from .25% to 0 (7/1/2016)
Erie	3.5%	Yes	1/1/1978	Yes	C,D,M	Y-Z	3.33%	Use Tax (1/1/1979) 2% to 3.5% (7/1/1984) Sales/Use Repealed exemption on food (1/1/1999) Added exemption D (1/1/1999) Add exemption M (1/1/2018)
Estes Park	5%	Yes	7/1/1971	Yes		Y	3.33%	2% to 3% (1/1/1982) 3% to 4% (7/1/1982) Use Tax 2% (1/1/1987) Repealed use tax on Z (1/1/1993) 4% to 5% (7/1/2014)
Estes Park Local Marketing District	2%	No	1/1/2009	Yes				

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Evans	3.5%	Yes	7/1/1973	No		Y-Z	3.33%	1% to 2% (1/1/1976) 2% to 3% (1/1/1982) 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	1/1/1974	Yes	A		3.33%	2% to 3% (1/1/1986) 3% to 4% (1/1/1998) Exemption for food added (7/1/1982)
Federal Heights	4%	Yes	7/1/1971	No	W	W	0%	1% to 2% (1/1/1973) Use Tax (1/1/1974) 2% to 3% (1/1/1989) Cap of \$200 on service fee (5/1/1993) Self Collected (1/1/2003) 3% to 4% (1/1/2003)
Firestone	3.60% 2.35% 2.10%	Yes Yes Yes	7/1/1986 11/1/2006 7/1/2009	Yes Yes Yes	A-B-K A-B-K A-B-K	Y-Z Y-Z Y-Z	0% 0% 0%	Eliminated exemption on gas and electricity (1/1/1991) Reduced rate only in 1st PIF area Reduced rate only in 2nd PIF area Sales 2% to 3% (1/1/2014) 3% to 3.60% (1/1/2018) 1.75% to 2.35% (1/1/2018) 1.50% to 2.10% (1/1/2018)
Flatiron LID (Broomfield)	.01%	No	1/1/2001	No	W	W	0%	Broomfield began collecting the tax (1/2/2002) .2% to .01% (1/1/2013)
Flagler	2%	No	1/1/1990	Yes	B-C-K		3.33%	
Fleming	2%	No	1/1/2013	Yes	B-C-D-E-G-H-K-L-M		2.22%	2% (1/1/2013)
Florence	2.5%	Yes	1/1/1978	Yes		Y-Z	3.33%	2% to 2.5% (1/1/2006)
Football District	.1%	Yes	1/1/2001	Yes	A-C-D-E-K-L-M	Same as State	2.22%	Eliminated Service fee (10/1/2009) Increase Service Fee to 2.22% (6/1/2011) .1% expired (12/31/2011) sales/use Exemption F eliminated by legislation (7/1/2012)
Fort Collins	3.85% 2.25%	Yes Food Only	1/1/1968	No	W	W	0%	1% to 2% (1/1/1973) 2% to 2.5% (1/1/1982) 2.25% to 2.50% (7/1/1984) 2.5% to 2.75% (1/1/1985) 2.75% to 3% (1/1/1993) Food taxed at 2.25% (7/1/1984) Cap of 3% for first \$3,000 Eliminated Service fee (1/1/2010) 3% to 3.85% (1/1/2011)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Fort Lupton	4%	Yes	1/1/1971	Yes		Y-Z	3.33%	1% (1/1/1971) 1 % to 2% (7/1/1977) Use Tax (4/25/1979) 2% to 4% (1/1/1992) Sales/Use .50% to expire (12/31/2021)
Fort Morgan	4%	Yes	1/1/1976	Yes		Y-Z	3.33%	2% (1/1/1976) 2% to 3% (1/1/1982) 3% to 4% (1/1/2018)
Fountain	3.75%	Yes	7/1/1978	Yes	A-B-C-K	Y-Z	0%	1% (7/1/1978) 1% to 2% (7/1/1980) Use Tax repealed (7/1/1980) Use Tax 2% (1/1/1984) 2% to 3% (7/1/1986) Exemptions B & C added (7/1/1988) 3% to 3.75% (1/1/2010)
Fowler	3%	No	7/1/1983	Yes	B-C-K	Y	3.33%	Repealed food exemption (7/1/1987) 2% to 3% (1/1/2013)
Foxfield	3.75%	Yes	1/1/1996	Yes	A-B-C-K	Z	0%	Use Tax 3% (7/1/1996) Sales 3% to 3.75% (1/1/2004)
Fraser	5%	Yes	7/1/1972	Yes		Y-Z	0%	2% (7/1/1972) 2% to 4% (1/1/1982) Use Tax (7/1/1982) Eliminated Service fee (1/1/1988) 4% to 5% (1/1/2016) (Increase expires 12/31/2036)
Frederick	2.5%	Yes	7/1/1986	Yes	A-B-C-K	Y-Z	3.33%	2% (7/1/1986) 2% to 2.5% (1/1/2000) Sales/Use
Fremont County Sales	2.5%	Yes	7/1/1982	Yes	A-B-C-D-E-G-H-K-M	Y-Z	3.33%	Eliminated exemption H (1/1/2014) 100% County Exemptions B-D-E-F & H added (7/1/2000) Exemption F eliminated by legislation (7/1/2012) Exemption G eliminate 3/12/2013 1.5% to 2.5% (1/1/2014)
Fremont County Lodging	2%		1/1/2002	Yes				
Frisco	2%	No	7/1/1979	No	W	W	3.33%	Self Collected 7/1/2005 Service fee capped at \$300.00

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Fruita	3%	Yes	1/1/1969	Yes	A-E	Y-Z	3.33%	1% to 2% (1/1/1976) 2% to 3% (1/1/1981) 3% to 2% (1/1/1982) Use Tax (6/1/1980) Exemptions E & F added (7/1/2000) 2% to 3% (1/1/2009) Sales/Use Exemption F eliminated by legislation (7/1/2012)
Garden City	3%	No	7/1/1979	Yes			3.33%	1% to 2% (7/1/1985) 2% to 3% (7/1/2010)
Garfield County Sales	1%	No	1/1/1981	Yes	A-B-C-K		3.33%	100% County 1/2% to 1/4% (1/1/1983) 1/4% to 1% (1/1/1997) <u>Service Fee:</u> 3 1/3% to 10% (1/1/1983) 10% to 3 1/3% (1/1/1986)
Georgetown	4%	Yes	1/1/1970	Yes		Y	0%	2% to 3% (7/1/1975) Use Tax (7/1/1978) Exempts food (1/1/1980) Eliminated Service Fee (7/1/1986) Repealed food exemption (7/1/1987) 3% to 4% (7/1/2015)
Gilcrest	4%	Yes	7/1/1984	Yes		Y-Z	3%	3% to 4% (1/1/2013)
Glendale	3.75%	Yes	1/1/1968	No	W	W	0%	1% (1/1/1968) 1% to 2% (7/15/1972) 2% to 2 1/2% (1/1/1974) 2 1/2% to 3% (5/1/1979) Self Collected 3/1/1976 3% to 3.5% (11/1/1986) Use Tax 3.5% on M.V. (effective 12/1/1986) 2.5% on 50% for building materials Use Tax repealed (5/18/1993) Cap of \$200 on Service Fee (12/13/1988) Repealed exemption on food for home consumption (1/1/1993) Increase Sales Tax 3.5% to 3.75 (7/1/2004) Eliminate Service Fee

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Glenwood Springs	3.7% 3.7% Food for home consumption	Yes	4/1/1967	No	W	W	0%	1% to 2% (1/12/1975) 2% to 2.75% (7/1/1983) 2.75% to 3% (1/1/1993) 3% to 3.25% (1/1/1996) 3.25 to 3.45% (1/1/2001) Exempts gas and electricity etc. for domestic use. (7/1/1983) Self Collected (1/1/1990) 3.45% to 3.7% (1/1/2006) Eliminated Service fee (1/1/2010)
Glenwood Springs RTA (See RTA - Roaring Fork)								
Golden	3%	Yes	8/1/1979	No	W	W	0%	2% to 3% (7/1/1991) Increased license fee from \$10 to \$20 (7/1/1998) Eliminated service fee (12/31/2000)
Granada	2%	Yes	1/1/1980	Yes		Y-Z	3.33%	
Granby	4%	Yes	1/1/1971	Yes	L	Y-Z	3.33%	1% (1/1/1971) 1% to 2% (1/1/1972) 2% to 4% (7/1/1982)
Grand County Sales	1.3%	No	7/1/1982	Yes			3.33%	100% County 1% to 1.3% (1/1/2017) .3% to sunset (12/31/2026)
Grand County Lodging	1.8%		7/1/1993	Yes				Winter Park excluded***
Grand Junction	2.75%	Yes	8/1/1964	No	W	W	3.33%	1% (8/1/1964) 1% to 2% (1/1/1976) Exempt food, gas, and electricity (1/1/1982) Service Fee 5% til (6/1/1983) 2% to 2.75% (1/1/1988)
Grand Lake	5%	Yes	8/1/1966	Yes		Y-Z	3.33%	1% (8/1/1966) 1% to 2% (7/1/1973) 2% to 3% (7/1/1975) 3% to 4% (7/1/1981) Use Tax (Y-Z) 4% (1/1/1983) 4% to 5% (1/1/2017)
Grand Valley	0%		1/1/1978	Yes			0%	Name changed to "Parachute" (7/4/1980)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Greeley	4.11% 3.46% Food for home consumption	Yes	1/1/1969	No	W	W	0%	1% (1/1/1969) 1% to 2% (8/1/1976) 2% to 3% (4/1/1982) 3% to 2% (4/1/1983) 2% to 3% (10/1/1983) 3% to 3.3% increase (1/1/2003) 3.3% to 3.46% increase (1/1/2005) Eliminated exemption on food (4/1/1990) to resume (4/1/1995) 3.46% to 4.11% (1/1/2016) <u>Service Fee:</u> 1.5% to 1% (10/1/1983) 1% to 0% (1/1/1987)
Green Mtn Falls	3%	Yes	1/1/1977	Yes		Y-Z	2%	2% (1/1/1977) 2% Use Tax added (7/1/1992) 2% to 3% (7/1/2004)
Green Mtn Falls (RTA) (See RTA - Pikes Peak)								
Greenwood Village	3%	Yes	7/1/1972	No	W	W	0%	
Gunnison County Sales	1%	No	7/1/1978	Yes			3.33%	100% County (1/1/1998 through 12/31/2013) Distribution through 12/1997 50% of each city (Gunnison, Crested Butte, Mt, Crested Butte, Marble and Pitkin) to cities: Balance to county. 100% County Effective (1/1/1998)
Gunnison County (LMD)	4%	No	1/1/2008	Yes			0%	
Gunnison County Lodging	0%		1/1/1991	Yes				1.9% to 4% (7/1/2003) Becomes Local Marketing District Tax (1/1/2008)
Gunnison	4%	Yes	9/1/1963	No	W	W	5%	1% (9/1/1963) Use Tax 1% (1/1/1980) 1% to 2% (1/1/1980) Sales/Use 2% to 3% (7/1/1983) Sales/Use Self collected (7/1/2001) 3% to 4% (7/1/2007)
Gunnison Valley RTA (See RTA - Gunnison Valley)								
Gypsum	3%	Yes	1/1/1977	No	W	W	3.33%	2% (1/1/1977) 2% to 3% (1/1/1996) Sales Added exemption on food (3/1/1982) Eliminated the exemption on food (12/31/1995) Added exemption on gas & electricity (1/1/1996) Added service fee (1/1/1996) 3% use tax added (1/1/1996) 3% to 4% (1/1/2005) Sales only Self-collected (7/1/2008) 4% to 3% (6/1/2014)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Haxtun	3.50%	Yes	7/1/1982	Yes		Y-Z	3.33%	1% (7/1/1982) 1% to 1.5% (7/1/1998) Use tax increased from 1% to 1.5% (1/1/2002) 1.5% to 2.5% Sales only (7/1/2010) Use tax increased from 1.5% to 2.5% (7/1/2010) 2.50% to 3.50% (1/1/2018)
Hayden	4%	Yes	1/1/1973	Yes		Z	3.33%	2% to 3% (1/1/1984) Use Tax 2% (1/1/1986) 3% to 4% (7/1/1988) Removed use tax on motor vehicles (12/31/2007) Added use tax on building materials (1/1/2008)
Health Services District La Junta	1%	No	1/1/2018	Yes	A-B-C-D-E-G-H-K-L- M-N-O-P-Q		3.33%	1% (1/1/2018)
Health Services District Montezuma County Hospital District	.4%	Yes	1/1/2016	Yes	A-B-C-D-E-G-H-K-L- M-N-O-P	Y-Z	3.33%	Exemption P (7/1/2016) Exemption Q (7/1/2017) Exemption Q eliminated (5/1/2018)
Health Services District South Park	1%	No	1/1/2018	Yes	A-B-C-D-E-G-H-K-L- M-N-O-P-Q		3.33%	1% (1/1/2018)
Hinsdale County Sales	5%	Yes	1/1/1973	Yes		Y-Z	3.33%	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% (7/1/1986) - Use Tax (7/1/1986) 4% to 5% sales (1/1/2003) (1% for Lake Forks Health District) 100% County-IGA removed effective (2/1/2006)
Hinsdale County Lodging	1.9%		1/1/1993	Yes				
Holly	3%	No	7/1/1978	Yes			3.33%	1% to 3% (1/1/2013)
Holyoke	1.5%	Yes	1/1/1979	Yes		Y-Z	3.33%	1% to 1.5% (7/1/1985)
Hooper	2%	No	7/1/1998	Yes	C		0%	
Hot Sulphur Springs	4%	No	1/1/1973	Yes	A-B-C-K		3.33%	2% to 4% (7/1/1982) Exemptions added (7/1/1982)
Hotchkiss	2%	No	7/1/1977	Yes			3.33%	1% to 2% (7/1/1984)
Hudson	4%	Yes	1/1/1983	Yes	A	Z	3.33%	1% to 2% (7/1/1986) 2% to 4% (7/1/2000) Eliminated exemptions B and C (7/21/1990) Use Tax 4% (1/1/2002)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Huerfano County Sales	2%	No	7/1/1968	Yes			3.33%	Determined by Motor Vehicle Registration 48% County 39% Walsenburg 13% La Veta Distribution changes (1/1/2002) 100% County-IGA removed effective (2/1/2006) 1% to 2% (1/1/2010)
Huerfano County Lodging	2%		1/1/2007	Yes				2% (1/1/2007)
Hugo	2%	Yes	7/1/1988	Yes	B-K	Y-Z	3.33%	
Idaho Springs	4%	Yes	1/1/1971	Yes		Y-Z	0%	2% to 3% (7/1/1978) Eliminated Service Fee (1/1/1988) 3% to 4% (1/1/2015)
Ignacio	2%	No	1/1/1971	Yes			3.33%	1% to 2% (7/1/1990)
Jackson County Sales	4%	No	7/1/1979	Yes			3.33%	First 2% point of collection between Walden/County. Additional 1% total to County 2% to 3% (7/1/1986) 3% to 4% (1/1/2005) To expire (12/31/2008) 100% County-IGA removed effective (7/1/2005) 3% to 4% (1/1/2012) To expire (12/31/2021)
Jackson County Lodging	2%	No	1/1/2014	Yes			0%	2% (1/1/2014)
Jefferson County Sales	.5%	No	7/1/1973	Yes			3.33%	100% County
Jeffco SE LID	.5% .43%	No No	1/1/1989 7/1/2002	Yes Yes	I-J I-J		3.33% 3.33%	An area within Lakewood on Wadsworth Blvd. between Crestline and Belleview
Johnstown	3% 1%	Yes Yes	1/1/1971 1/1/2017	Yes Yes		Y-Z	3.33% 0%	2% (1/1/1971) Use Tax (7/1/1988) 2% to 3% (1/1/2003) Reduced rate only in PIF area .50% to 1% (1/1/2018) (PIF)
Julesburg	1%	Yes	7/1/1978	Yes		Y-Z	3.33%	
Keenesburg	3%	Yes	1/1/1979	Yes	A	Z	3.33%	1% to 2% (7/1/1984) Use Tax 2% (1/1/2002) 2% to 3% effective (7/1/2014) Use Tax 3% effective (7/1/2014)
Kersey	3.6%	Yes	7/1/1980	Yes		Z	3.33%	2% to 3% (1/1/1991) Use Tax 3% (1/1/2004) 3% to 3.6% (7/1/2008)
Kiowa	1.5%	Yes	1/1/1995	Yes		Z	3.33%	Use Tax 1.5% (1/1/2004)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Kit Carson	2%	Yes	1/1/1986	Yes		Y-Z	3.33%	
Kremmling	4%	No	1/1/1974	Yes			3.33%	2% to 4% (1/1/1980)
La Jara	3%	Yes	1/1/1972	Yes		Y-Z	3.33%	1% (1/1/1972) 1% to 2% (7/1/1981) 2% to 3% (1/1/2001) 3% Use tax added (1/1/2001)
La Junta	3%	Yes	1/1/1978	No	W	W	3%	1% to 2% (1/1/1979) 2% to 3% (12/1/1982) 3% to 3.25 (1/1/1996) 3.25% to 3% (5/1/2005)
La Plata County Sales	2%	No	7/1/1976	Yes	D-E-H-K-L-M		3.33%	74.45% County 18% Durango 4% Bayfield 3.55% Ignacio 1% to 2% (7/1/1982) 100% County-IGA removed effective (2/1/2006) Service fee 3 1/3% (4/22/1993)
La Plata County Lodging	1.9%		1/1/1988	Yes				Durango excluded ***
La Salle	3.5%	Yes	7/1/1978	Yes		Y-Z	3.33%	1% (7/1/1978) 1% to 2% (7/1/1987) 2% to 3.5% (7/1/1992) Sales Only To Decrease back to 2% (7/1/2007) 3.5% extended without expiration date Use Tax 2% (7/1/1987)
La Veta	3.5%	No	7/1/1982	Yes			3.33%	2% (7/1/1982) 2% to 3% (7/1/1990) 3% to 3.5% effective (1/1/2015) (0.5% expires 12/31/2020)
Lafayette	3.50%	Yes	5/1/1967	No	W	W	2.50%	1% (5/1/1967) 1% to 2% (5/1/1970) 2% to 3% (2/1/1989) 3% to 3.25% (1/1/1993) 3.25% to 3.50% (1/1/2000) <u>Service Fee:</u> 5% to 3% (7/1/1976) 3% to 2.5% (2/1/1981) .25% extended to 12/31/2024
Lake County Sales	4%	No	7/1/1972	Yes	L		3.33%	Point of Collection between county and city of Leadville (2) 1% to 2% (7/1/1981) 2% to 4% (7/1/1988) 100% County-IGA removed effective (2/1/2006) for Lake County Sales Add Exemption L (3/2/2015)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Lake County Lodging	1.9%		1/1/1993	Yes				
Lakeside	2.1% .6%	No	1/1/1998 7/1/2012	Yes Yes			0% 0%	1.1% to 1.6% (1/1/2004) 1.6% to 2.1% (1/1/2006) Reduced rate only in PIF Area
Lakewood*****	3% 0% (Food for home consumption)	Yes	7/1/1970	No	W	W	0%	2% (1/1/1972) Self Collected (7/1/1985) Repealed service fee (1/1/1997) 2% to 3% (1/1/2006) Removed tax on food for home consumption (1/1/2009)
Lamar	3%	Yes	10/1/1970	No	W	W	3.33%	1% (10/1/1970) 1% to 2% (1/1/1975) 2% to 3% (1/1/1980) 3% to 3.25% (1/1/2003) Sales/Use 3.25% to 3% (1/1/2014) Sales/Use
Larimer County Sales	.55%	Yes	1/1/1981	Yes	A-B-C-D-E-G-H-K	Y-Z	2.22%	100% to county 1% eliminated (6/30/1982) Sales/Use .10 expired (12/31/1999) .25% (1/1/1996) Sales/Use .25% to .65% (1/1/1998) Sales/Use .65% to .75% (1/1/1999) Sales/Use .75% to .80% (1/1/2000) Sales/Use .25% to expire (12/31/2043)) 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 (1/1/2010) Increase Service fee (1/1/2012) .80% to .60% (7/1/2012) Sales/Use Courthouse sales/use completed (6/30/2012) Exemption F eliminated by legislation(7/1/2012) .6% to .65% (1/1/2015) .15% to expire (12/31/2039) jail .10% to expire (12/31/2020) humane society .65% to .55% (1/1/2018)
Larkspur	4%	No	7/1/1980	No	W	W	0%	2% to 3% (1/1/1990) 3% to 2% (2/1/1990) Use/Tax 3% (1/1/1990) Repealed (2/1/1990) Self collected (1/1/1990) 2% to 4% (6/1/1991)
Las Animas	3%	Yes	1/1/1981	Yes		Y-Z	3.33%	1% to 2% (1/1/1985) Sales/Use 2% to 3% (1/1/1996) Sales/Use

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Las Animas County Sales	1.5%	Yes	1/1/1998	Yes		Y-Z	3.33%	1% (1/1/1998) Eliminated 1% (12/31/2004) 1.50% (1/1/2018) Sales/Use
Limon	2%	Yes	1/1/1979	Yes	D-E-M	Y-Z	3.33%	Add exemptions (8/1/2012)
Lincoln County Lodging	2%		1/1/1909	Yes				
Lincoln County Sales	2%	Yes	1/1/1990	Yes	E	Y-Z	3.33%	Added F Exempt (01/01/2011) Exemption F eliminated by legislation (7/1/2012) E Exemption (7/1/2016)
Littleton	3%	Yes	1/1/1962	No	W	W	2.50%	3% to 3.5% (11/1/1990) 3.5% to 3% (12/5/1990) Home Consumption Eliminated tax on food (1/1/2005)
Local Improvement District.	See specific city/counties Broomfield, Boulder, Jefferson, Douglas & Mesa							
Local Marketing District	See specific city - Vail, Steamboat, Alamosa & Estes Park							
Lochbuie	4%	Yes	7/1/1975	Yes		Y-Z	0%	Use Tax (4/4/1984) 2% to 4% (1/1/1998) Sales
Logan County Sales	1%	Yes	1/1/1996	Yes	E-M	Y-Z	0%	.5% to 1% (1/1/2001) Sales/use .5% to expire (12/31/2025) 100% to county Exemption E - added (7/21/1999) Repealed exemptions B-C (12/31/2000) New exemption for school related sales Exemption F - added (1/1/2012) Exemption F eliminated by legislation (7/1/2012)
Logan County Lodging	1.9%		1/1/1989	Yes				Sterling omitted (1/1/2012)
Log Lane Village	3%	Yes	7/1/1988	Yes		Y-Z	0%	2% to 3% (7/1/1992) Sales/Use
Lone Tree	1.8125%	Yes	1/1/1997	No	W	W	0%	Self Collected (9/1/1999) 1.5% to 1.8125% (7/1/2008)
Longmont	3.53%	Yes	7/1/1965	No	W	W	3%	2% to 3% (7/1/1982) 3% to 2% (11/1/1982) 2% to 2.75% (7/1/1986) 2.75% to 2.95% (1/1/2001) Cap of \$100 on Service fee (1/1/1989) 2.95% to 3.275% (1/1/2007) 3.275% to 3.53% (1/1/2018)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Louisville	3.65%	Yes	7/1/1976	No	W	W	0%	2% to 3% (7/1/1989) Use Tax 3% (7/1/1989) 3% to 3.375% (1/1/1994) Sales/Use Self Collected 7/1/2002 .375 to expire (12/31/2003) .375 extended until 12/31/2013 3.375% to 3.5% (1/1/2009) Eliminated Service fee (1/1/2010) .375% extended to 12/31/2024 .125% to expire 12/31/2019 3.50% to 3.65% (1/1/2018)
Loveland*****	3%	Yes	1/1/1970	No	W	W	2%	2% (1/1/1975) 2% to 3% (1/1/1985) Cap of \$300 on service fee (1/1/1993) Self Collected (1/1/1998)
Lyons	3.5%	Yes	7/1/1968	Yes		Y-Z	3.33%	2% to 3% (7/1/1986) 3% to 3.5% (1/1/2016)
Manassa	1%	No	7/1/1977	Yes			3.33%	
Mancos	4%	No	1/1/1969	Yes			0%	1% to 2% (7/1/1981) 2% to 3% (1/1/1993) 3% to 4% (1/1/2000)
Manitou Springs	3.9%	Yes	1/1/1970	Yes		Y-Z	0%	2% (4/1/1971) 2% to 3% (7/1/1980) 3% to 3.5% (1/1/1985) Sales/Use 3.5% to 3.6% (1/1/1996) Sales only 3.6% to 3.8% (1/1/1998) Sales only 3.8% to 3.6% (1/1/2001) Sales only .1% to expire (12/31/2032) Sales only Contract City (7/1/1985) - (9/1/2010) Eliminated Service Fee (1/1/1988) 3.6% to 3.9% (1/1/2004) Sales only 3.5% to 3.8% (1/1/2004) Use only
Manzanola	2%	Yes	7/1/1986	Yes	A-B-C-K	Y	3.33%	
Marble	2%	No	7/1/1976	Yes			3.33%	
Mass Transportation System	See specific county	Eagle, Pitkin & Summit						
Mead	2%	Yes	7/1/1986	Yes	A-B-C-K	Y-Z	0%	
Meeker	0%	Yes	1/1/1972	Yes			3.33%	1% Expired (6/30/1981)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Mesa County Sales	2%	Yes	1/1/1982	Yes	A-B-C-D-E-G-H-K-L-M	Y-Z	3.33%	72.5% County 16% Grand Junction 5% Fruita 3.5% Palisade 1.5% Collbran 1.5% Debeque 100% County-IGA removed effective (2/1/2006) Added Exemptions D-E-F-G-H-L-M (1/1/2012) Exemption F eliminated by legislation (7/1/2012)
Mesa County PSI	.37%	No	1/1/2018	Yes	A-B-C-D-E-G-H-K-L-M		3.33%	.37% (1/1/2018)
Mesa Gateway LID	1%		7/1/2012	Yes	I-J		0%	
Mesa Whitewater LID	1%		7/1/2012	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-P-Q		3.33%	Portion of Conifer Exemption F eliminated by legislation (7/1/2012) Add Service Fee 3.33% (1/1/2015) .25% to .50% (1/1/2014) Add Service Fee 3.33% (1/1/2015) Exemption P (7/1/2016) Exemption Q (7/1/2017)
Metropolitan District Tax 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 (7/1/2012) Add Service Fee 3.33% (1/1/2015) 3% to 4% (7/1/2015) 4% to 5% (7/1/2016) Exemption P (7/1/2016) Exemption Q (7/1/2017) Exemption Q eliminated (5/1/2018)
Metropolitan District Tax Edwards	1%	No	1/1/2017	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		3.33%	1% (1/1/2017) Reduce to .5% (12/31/2040) Exemption Q (7/1/2017) Exemption Q eliminated (5/1/2018)
Metropolitan District Tax Mt Vernon County Club	2%		1/1/2018	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		3.33%	2% (1/1/2018)
Metropolitan District Tax Red Sky Ranch	5.50%		1/1/2018	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		3.33%	5.50% (1/1/2018)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Metropolitan District Tax Southwest Plaza	1.5%	No	1/1/2016	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		3.33%	Portion of Unincorporated Jefferson County Exemption P (7/1/2016) Exemption Q (7/1/2017)
Metropolitan District Tax Two Rivers	4%	No	1/1/2015	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		3.33%	Effective 1/1/2015 Exemption P (7/1/2016) Portion of Unincorporated Eagle County Add Service Fee 3.33% (1/1/2015) Exemption Q (7/1/2017) Exemption Q eliminated (5/1/2018)
Milliken	2.5%	Yes	7/1/1980	Yes		Y-Z	3.33%	Use Tax 2% (7/1/1990) 2% to 2.5% (7/1/1994) Sales/Use 2.5% to 2% (1/1/2001) Sales/Use 2% to 2.5% Sales/Use (1/1/2003) (0.5% expires 12/31/2023)
Mineral County Sales	2% .6%	Yes Health Service District	7/1/1971 7/1/1998	Yes Yes	100% to County	Z	3.33%	66-2/3% County 33 1/3% Town of Creede 1% to 2%(7/1/1989) 2% Use Tax (1/1/2001) 100% County-IGA removed effective (2/1/2006)
Mineral County Lodging	1.9%		7/1/1988	Yes				
Minturn	4%	No	7/1/1972	Yes			0%	2% to 4% (7/1/1978)
Moffat	2%	No	7/1/2000	Yes	C-D-E-G-H		3.33%	Exemption F eliminated by legislation (7/1/2012)
Moffat County Sales	2%	No	7/1/1975	Yes	E-K-L-M		3.33%	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 (2/1/2006) Added Exemptions E-K-L-M (3/1/2013)
Moffat County Local Marketing	4%	No	1/1/2016	Yes				
Moffat County Lodging	1.9%		1/1/1989	Yes				
Monte Vista	2%	No	1/1/1975	Yes			3.33%	1% to 2% (1/1/1986) 2% to 3% (1/1/1987) 3% to 2% (7/1/1993) 2% to 3% (1/1/1995) 3% to 2% (1/1/1996)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Montezuma County Hospital District	.4%	Yes	1/1/2016	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q	Y-Z	3.33%	Exemption P (7/1/2016) Exemption Q (7/1/2017)
Montezuma County Sales	0%		1/1/2000				0%	.45% (1/1/2000) Repealed tax (7/1/2010)
Montezuma County Lodging	1.9%		1/1/1989	Yes				Cortez excluded ***
Montezuma Town	2%	No	1/1/2000	Yes	A-B-C-K		3%	
Montrose	3.3%	Yes	7/1/1964	No	W	W	1.33%	1% to 2% (11/2/1971) 2% to 3% (9/1/1986) 3% to 4% (7/1/1991) 4% to 3% (9/1/1993) 3% to 4% (2/1/1995) 4% to 3.5% (2/1/1996) 3.5% to 3% (11/1/1999) 3% to 3.5% (1/1/2003) Service fee 3 1/3% to 1 1/3% (10/1/1990) 3.5% to 3% (8/1/2008) 3% to 3.3% (7/1/2014)
Montrose County Sales	1%	Yes	7/1/1991	Yes		Y-Z	3.33%	1% (7/1/1991) Eliminated 1% (6/30/2006) Reinstated 1% (1/1/2008)
Montrose County PSI	.75%	No	1/1/2008	Yes			3.33%	
Monument	3%	Yes	1/1/1981	Yes	A-B-C-K	Y-Z	3.33%	1% to 2% (1/1/1984) Use tax 2% (Added bldg. materials 1/1/1987) 2% to 3% (1/1/1990) Sales tax only
Morgan County Lodging	1.9%		1/1/1989	Yes				
Morrison	3.75%	Yes	7/1/1973	Yes		Y-Z	3.33%	2% to 3% (7/1/1982) 3% Use tax (7/1/1981) 3% to 3.75% (1/1/2011)
Mt. Crested Butte	5%	Yes	1/1/1975	No	W	W	3.33%	4% to 3% (7/1/1978) Sales 3% to 4% (1/1/1983) Sales 4% to 4.5% (1/1/1999) Sales Use tax 3% (3/26/1980) Self Collected (1/1/1989) 4.5% to 4% (1/1/2009) 4% to 5% (1/1/2010)
Mountain View	4%	Yes	11/1/1972	Yes		Y-Z	0%	2% to 3% (7/1/1985) 3% to 4% Sales only (1/1/2002) Use tax 3% (9/8/1986) New Use tax on building materials (1/1/2010) Repealed Service fee of 3 1/3% (7/1/2010)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Mountain Village	4.5% 2% Food and liquor for immediate consumption	Yes	1/1/1999	No	W	W	3.33%	6% to 5.5% (7/1/1999) 5.5% to 5% (7/1/2000) Service fee added (7/1/1999) 5% to 4.5% (1/1/2004) Use Tax 1.5% (1/1/1999) Use Tax 1.5% to 4.5% (1/1/2008) Self-Collect (1/1/2012)
Naturita	4%	Yes	7/1/1973	Yes		Y-Z	3.33%	1% to 2% (7/1/1980) Sales/use 2% to 3% (1/1/1997) Sales/use 3% to 4% (7/1/2006)
Nederland	3.75%	Yes	1/1/1970	Yes		Y-Z	0%	2% to 3% (7/1/1982) Use tax 3% (7/1/1984) 3% to 3.75% (1/1/1998) Sales .42% to expire (12/31/2023) Eliminated Service fee (1/1/2010)
New Castle	3.5%	Yes	1/1/1981	Yes		Z	3.33%	2% to 3% (7/1/1988) Sales only 3% to 3.5% (1/1/2001) Sales only Use tax 2%
New Castle RTA (See RTA - Roaring Fork)								
Northglenn	4%	Yes	1/1/1970	No	W	W	1%	2% (1/1/1972) 2% to 3% (7/1/1975) 3% to 3.5% (6/1/1989) 3.5% to 4% (1/1/2002)
Norwood	3%	No	7/1/1972	Yes	C		3.33%	2% (7/1/1980)
Nucla	4%	Yes	7/1/1972	Yes		Y	3.33%	1% to 2% (7/1/1981) Use tax 2% (7/1/1988) 2% to 3% (1/1/1997) Sales Repealed use tax on bldg. materials (7/1/1996) 2% to 3% (7/1/2004) 3% to 4% (7/1/2006) 1% extension until 12/31/2019
Nunn	2%	Yes	7/1/1996	Yes		Y-Z	0%	
Oak Creek	3%	No	1/1/1977	Yes			3.33%	2% (1/1/1980) 2% to 3% (7/1/1981)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Olathe	4%	Yes	1/1/1973	Yes		Y-Z	3.33%	2% (1/1/1979) 2% to 3% (7/1/1988) Use tax 1% (7/1/1988) 3% to 4% (7/1/2006)
Ordway	2%	Yes	1/1/1981	Yes		Y-Z	3.33%	1% (1/1/1981) 1% to 2% (7/1/1983)
Otero County Sales	1%	Yes	1/1/1990	Yes	A-B-C-E-K	Y-Z	3.33%	100% County Exempt E-F Exemption F eliminated by legislation (7/1/2012)
Otis	2%	Yes	7/1/1984	Yes		Y-Z	3.33%	1% to 2% (7/1/1986)
Ouray	4%	No	7/1/1969	Yes			3.33%	2% to 3% (1/1/1980) 3% to 4% (1/1/1916)
Ouray County Sales	2.55%	No	7/1/1985	Yes			3.33%	100% to county Added service fee (1/1/1992) 1% to 2% (1/1/2009) 2% to 2.55% (1/1/1918)
Ovid	1%	Yes	1/1/1990	Yes		Y-Z	3.33%	
Palisade	2%	No	1/1/1970	Yes	A-B-C-K		3.33%	1% to 2% (7/1/2004)
Palmer Lake	3%	Yes	1/1/1986	Yes	A	Y-Z	3.33%	2% to 3% (1/1/2007) .5% sunset (12/31/2017)
Paonia	2%	No	7/1/1978	Yes			3.33%	1% to 2% (1/1/1993)
Parachute	3.75%	Yes	1/1/1978	Yes		Z	0%	Previously Grand Valley 2% Use Tax (4/23/1982) 2% to 3% (1/1/1985) Sales 3% to 3.75% (7/1/1994) Sales/Use
Park County Sales	1%	No	1/1/1998	Yes	A-B-C-D-K		3.33%	100% County 1% to expire (12/31/2018)
Parker	3%	Yes	1/1/1982	No	W	W	3.33%	1% to 2.5% (1/1/1983) Sales/Use 2.5% to 3% (7/1/1990) Sales/Use Placed cap on service fee of \$200 per report period (1/1/1992) Self Collected (7/1/2003) Eliminated service fee (7/1/2003)
Phillips County Sales	1%	Yes	1/1/1999	Yes	E	Y-Z	3.33%	100% County Exemption on farm equipment added (1/1/2001)
Pierce	2%	Yes	7/1/1988	Yes	B-K	Y-Z	3.33%	
Pikes Peak RTA (See RTA Section)								

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Pitkin County Sales*	3.1% 2.1% (in Basalt) .5% mass transit	No No Yes	7/1/1969 1/1/1994	Yes Yes Yes			0% 0% 0%	.5115 Pitkin county (.1429 MTS and .3686 county) .3761 Aspen .0122 Basalt .1002 Snowmass Village Distribution amounts effective (1/1/2002) MTS 100% County 2% to 3% (7/1/1985) Use tax 3% (1/1/1989) expired (12/31/1998) MTS use tax .5% 100% County-IGA removed effective (8/1/2004) 3% to 3.1% (1/1/2009) 2% to 2.1% (1/1/2009) in Basalt Eliminated Service fee of 3 1/3% (1/1/2010) for County and MTS
Pitkin	3%	No	7/1/1975	Yes			0%	2% to 3% (7/1/1982)
Platteville	3%	Yes	7/1/1976	Yes		Z	3.33%	Use Tax 2% (1/1/2004) 2% to 3% Sales tax only (1/1/2010)
Poncha Springs	2%	No	7/1/1985	Yes		Z	3.33%	1% to 2% (7/1/1990) New use tax (7/1/2008)
Prowers County Sales	1%	Yes	7/1/1991	Yes		Y-Z	3.33%	100% County
Prowers County Lodging	2%		1/1/2006	Yes				
Pueblo	3.5%	Yes	1/1/1956	No	W	W	0%	3% (1/1/1972) 3% to 3.5% (1/1/1985) Service fee repealed (11/3/1993) .5% to expire (12/31/2011)
Pueblo County Sales	1% 1%	Yes Short-term Rental Tax	1/1/1988 1/1/1992	Yes	A-B-C-K	Y	3.33%	100% county Sales/Use tax 1% Repealed Short-term Rental Tax (3/31/1992)
Rangely	0%		1/1/1973	Yes			3.33%	1% Expired (6/30/1981)
Red Cliff	3%	Yes	7/1/1982	Yes		Z	3.33%	2% (7/1/1982) 2% to 3% (1/1/1994) Add Use Tax (1/1/2018)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Retail Marijuana Sales	15%	No	1/1/2014	Yes			0%	10% (1/1/2014 on retail marijuana and marijuana products) 15% (7/1/2017 retail marijuana and marijuana products)
Rico	5%	Yes	1/1/1973	Yes		Y-Z	0%	1% to 2% (7/1/1984) Sales 2% to 4% (7/1/1996) Sales 4% to 5% Sales only (1/1/2002) Use Tax 2% (7/1/1996) Repealed Use tax (1/1/2002) Service fee Eliminated (7/1/1996)
Ridgway	3.6%	No	1/1/1977	No	W	W	2.33%	2% (1/1/1977) 2% to 3% (7/1/1984) Self collected (1/1/1999) 3% to 3.6% (7/1/2005)
Rifle	4.25%	Yes	8/1/1965	No	W	W	0%	2% (12/1/1973) 2% to 2.5% (1/1/1988) 2.5% to 2.75% (1/1/1993) 2.75% to 2.5% (2/1/1995) Eliminated service fee (1/1/1991) 2.5% to 3.5% (1/1/2006) 3.5% to 4.25% (1/1/2013)
Rio Blanco County Sales	3.6%	Yes	7/1/1981	Yes	C-D-E-M	Y-Z	3.33%	2% (1/1/1982) 2% to 3.6% (1/1/2002) Point of Collection County/Rangely/Meeker 100% County-IGA removed effective (2/1/2006) Added exemption D-E-M (7/1/2012)
Rio Blanco County Lodging	1.9%		1/1/1989	Yes				
Rio Grande County Sales	2% .6%	No Health Service District	7/1/1969 1/1/1998	Yes Yes	L		3.33%	1% to 2% (1/1/1996) 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 1/1/1998 100% County-IGA removed effective (2/1/2006) Health Service District 100% to County Exemption L (6/15/2016) Exemption L set to expire 6/30/2020
Rio Grande County Lodging	1.9%		7/1/1988	Yes				

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Rocky Ford	4%	Yes	1/1/1982	Yes	E	Y-Z		3% to 2% (1/1/1982) 2% to 3% (7/1/1986) 3% to 4% (1/1/2014) 4% to 3% (1/1/2017) 3% to 4% (1/1/2018) (Sales Tax only) 1% increase to expire (12/31/2020)
Romeo	1%	No	7/1/1980	Yes			3.33%	
Rosedale	0%	Yes	7/1/1985	Yes		Y-Z	3.33%	1% Expired (2/4/1987 12:00 noon) No longer exists - became part of Garden City
Routt County Sales	1%	Yes	7/1/1988	Yes	A-B-C-K	Y-Z	3.33%	100% county
RTA (Baptist Road Regional Transportation Authority)	1%	Yes	7/1/2007	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 (7/1/2012) Sunset 6/30/2016
RTA (Gunnison Valley)	1%	No	1/1/2003	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		0%	County wide tax except the towns of Marble, Ohio, Pitkin and Somerset Exemption F eliminated by legislation (7/1/2012) .6% to 1% (1/1/2016) Exemption P (7/1/2016) Exemption Q (7/1/2017) Exemption Q eliminated (5/1/2018)
RTA (Gunnison Valley) -Within City of Gunnison	1%	No	1/1/2003	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P		0%	Exemption F eliminated by legislation (7/1/2012) .35% to 1% (1/1/2016) Exemption P (7/1/2016) Exemption Q (7/1/2017) Exemption Q eliminated (5/1/2018)
RTA (Gunnison Valley) -Within Pitkin, Marble, Ohio, and Somerset	0%							
RTA (Pikes Peak Regional Remainder of County)	1%	Yes	1/1/2005	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q	Same as state	0%	County wide tax at 1% (excludes communities Transportation Authority state of Calhan, Fountain, Monument and Palmer Lake.) RTA use tax collected by the state. Includes Ramah (1/1/2009) @ 1%. Exemption F eliminated by legislation (7/1/2012) .55% extension until 12/31/2024 Exemption P (7/1/2016) Exemption Q (7/1/2017) Commercial Aeronautical Zone excluded (1/1/2015)
Excluded within city limits of Calhan, Fountain, Monument, Palmer Lake & Commercial Aeronautical Zone in the City of Colorado Springs	0%							

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
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-Q	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 (7/1/2016) RTA use tax collected by the State. Includes remainder of Pitkin County (1/1/2009) Exemption F eliminated by legislation (7/1/2012) Exemption Q (7/1/2017)
RTA (Roaring Fork Regional Transportation Authority) -Aspen	0.4%		1/1/2009		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	Exemption F eliminated by legislation (7/1/2012) Exemption P (7/1/2016) Exemption Q (7/1/2017)
RTA (Roaring Fork Regional Transportation Authority) -Basalt	0.8%		1/1/2001		A-B-C-D-E-G-H-K-L-M-N-O-Q		0%	.2% (1/1/2001) .2% to .4% (1/1/2005) .4% to .8% (1/1/2009) Exemption F eliminated by legislation (7/1/2012) Exemption P (7/1/2016) Exemption Q (7/1/2017)
RTA (Roaring Fork Regional Transportation Authority) -Carbondale	1%		1/1/2001		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	.5% (1/1/2001) .5% to .7% (1/1/2005) .7% to 1% (1/1/2009) Exemption F eliminated by legislation (7/1/2012) Exemption P (7/1/2016) Exemption Q (7/1/2017)
RTA (Roaring Fork Regional Transportation Authority) -Glenwood Springs	1%		1/1/2001		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	.4% (1/1/2001) .4% to .6% (1/1/2005) .6% to 1% (1/1/2009) Exemption F eliminated by legislation (7/1/2012) Exemption P (7/1/2016) Exemption Q (7/1/2017)
RTA (Roaring Fork Regional Transportation Authority) -New Castle	0.8%		1/1/2005		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	.4% to .8% (1/1/2009) Exemption F eliminated by legislation (7/1/2012) Exemption P (7/1/2016) Exemption Q (7/1/2017)
RTA (Roaring Fork Regional Transportation Authority) -Snowmass Village	0.4%		1/1/2009		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	Exemption F eliminated by legislation (7/1/2012) Exemption P (7/1/2016) Exemption Q (7/1/2017)
RTA (Roaring Fork Regional Transportation Authority) -Unincorporated Eagle County (El Jebel, outside Carbondale)	0.6%		1/1/2005		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	.2% to .6% (1/1/09) Exemption F eliminated by legislation (7/1/2012) Exemption P (7/1/2016) Exemption Q (7/1/2017)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
RTA (Roaring Fork Regional Transportation Authority) -Unincorporated Pitkin County (Remainder of Pitkin County)	0.4%		1/1/2009		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	Exemption F eliminated by legislation (7/1/2012) Exemption P (7/1/2016) Exemption Q (7/1/2017)
RTA (San Miguel Authority for Regional Transportation) (SMART)	.25%		1/1/2017	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	.25% (1/1/2017) Within city limits of Telluride and Mountain Village Excludes Ophir and Sawpit Exemption Q (7/1/2017)
RTA (South Platte Valley Regional Transportation Authority)	0.1%		7/1/2008	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q	Same as state	0%	Within city limits of Sterling Exemption F eliminated by legislation (7/1/2012) Exemption P (7/1/2016) Exemption Q (7/1/2017)
RTD	1%	Yes	1/1/1974	Yes	A-B-C-D-E-G-H-K-L-M-N-O-Q	Same as state	3.33%	.5% to .6% (5/1/1983) Use tax determined by court case (4/17/1989) Expanded to include Arapahoe Park (race track south of Quincy & one mile east of Gun Club Road) (7/1/1992) Lone Tree original boundary (1/1/2004) Acres Green & Park Meadows Mall .6% to 1% (1/1/2005) Eliminated Service fee (10/1/2009) Increased Service Fee to 2.22% (6/1/2011) Exemption F eliminated by legislation (7/1/2012) Added exemptions B-G-H effective (1/1/2014) Exemption N effective (5/17/2014) Exemption O effective (7/1/2014) 2.22% to 3.33% Service Fee increased (7/1/2014) Exemption P (7/1/2016) Exemption Q (7/1/2017)
Saguache	4%	No	1/1/1973	Yes			3.33%	2% (7/1/1983) 2% to 3% (7/1/1988) 3% to 4% (7/1/2016)
Saguache County Sales	1%	No	1/1/2007	Yes	A-B-C-E-K		0%	1% (1/1/2007)
Saguache County Lodging	1.9%		1/1/1991	Yes				

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Salida	3%	No	1/1/1985	Yes			0%	1% to 2% (7/1/1990) 2% to 3% (1/1/2009) Eliminated Service Fee (7/1/2011)
San Juan County Sales	6.50%	No	7/1/1984	Yes			3.33%	Point of collection 1% to 4% (1/1/1995) 100% County-IGA removed effective (2/1/2006) 4% to 5% 1/1/2013 5% to 6.50% (1/1/2018)
San Juan County Lodging	2%		1/1/1997	Yes				
San Luis	3%	No	7/1/1980	Yes	A		3.33%	2% (7/1/1980) 2% to 3% (7/1/2002)
San Miguel County Sales	1%	Yes	7/1/1987	Yes	A-B-C-K	Z	3%	100% county Use tax 1% (7/1/1987)
San Miguel County Lodging	2%		1/1/1994	Yes				Mountain Village excluded***
Sawpit	3%	Yes	1/1/1995	Yes		Z	0%	
Sedgwick	1%	No	7/1/1985	Yes	B-C-K		0%	
Sedgwick County Sales	2%	Yes	7/1/1979	Yes	A-B-D-E-G-H	Y-Z	3.33%	100% county 1% to 2% (1/1/1997) Sales/Use Add exemptions A-B-D-E-G-H (1/6/2015)
Seibert	2%	Yes	1/1/2006	Yes	B-C-D-K	Y-Z	3.33%	
Severance	3%	Yes	7/1/1980	Yes	C	Z	3.33%	2% to 3% (1/1/2002) Sales/Use
Sheridan	3.5%	Yes	7/1/1974	No	W	Y-Z	0%	3% to 3.5% (1/1/1990) Reduced service fee from 3 1/3% to 1% (1/1/1991) Eliminated service fee (1/1/1993) Added exemption on food for home consumption (7/1/1995) Use tax (1/1/2004) Self Collected (7/1/2005)
Silt	3%	Yes	1/1/1969	Yes		Y-Z	3.33%	1% to 2% (1/1/1976) Sales 2% to 3% (1/1/1981) Sales Use tax 2% (1/1/1980) 2% to 3% (7/1/1994) Use
Silver Cliff	2%	Yes	1/1/1984	Yes		Y-Z	3.33%	Sales/Use 2%
Silver Plume	3%	No	1/1/1981	Yes			3.33%	2% to 3% (7/1/1984) Eliminated service fee (1/1/1987) Reinstated service fee (1/1/1997)
Silverthorne	2%	No	7/1/1976	No	W	W	2.33%	Self Collected (7/1/1995) Reduce Service Fee from 3 1/3% to 2 1/3% (7/1/2004)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Silverton	1%	No	1/1/1969	Yes	A-B-C-D-E-G-H-K-L-M		3.33%	2% (7/1/1972) 2% to 3% (1/1/1977) Eliminated tax (12/31/1994) 1% (1/1/2009) Exemption F eliminated by legislation (7/1/2012)
Simla	4%	No	7/1/1990	Yes	A-B-C-K		3.33%	2% to 4% (7/1/2002)
Snowmass Village	3.5%	No	7/1/1978	No	W	W	0%	2% to 1% (7/1/1985) Self Collected (1/1/1994) Increased license fee from \$25 to \$75 (1/1/1998) 1% to 3.5% (1/1/2003)
South Fork	2%	No	1/1/1993	Yes	C		3.33%	3% to 2% (1/1/1996)
South Platte Valley RTA (See RTA section)								
Southwest Plaza Metropolitan District (See Metropolitan Districts)								
Springfield	2%	No	7/1/1978	Yes			3.33%	
State Sales Tax	2.9%	Yes	1935	Yes	A-B-C-D-E-G-H-K-L-M N-O-P-Q		3.33%	2% to 3% (1965) 3% to 3.5% (5/1/1983) 3.5% to 3% (8/1/1984) 3% to 2.9% (1/1/2001) Reduce Service Fee to 2 1/3% (7/1/2003) Increased Service Fee to 3 1/3% (7/1/2005) Reduce Service Fee to 1.35% for monthly filers (3/1/2009) Eliminated Service Fee for all filers (7/1/2009) Increased Service Fee for all filers 2.22% (6/1/2011) Exemption F eliminated by legislation (7/1/2012) 2.22% to 3.33% Service Fee increased (7/1/2014) Exemption P (7/1/2016) Exemption Q (7/1/2017)
Steamboat Springs	4.5%	Yes	7/1/1969	No	W	W	0%	2% (1/1/1973) 2% to 4% (1/1/1979) 4% to 4.5% (12/1/1993) Use tax (1/1/1979) Service fee repealed (1/1/1985) Contract City (2/1/1987) Self Collected (1/1/1988) .5% to expire (12/31/2019) .25 to expire (12/31/2016) 4.75% to 4.5% (1/1/2017)
Steamboat Springs (LMD)	2%	No	5/1/2005	Yes		No	0%	Local market tax (5/1/2005)
Sterling	3%	Yes	1/1/1975	No	W	W	0%	1.5% (1/1/1981) 1.5% to 2% (1/1/1985) 2% to 3% (1/1/1987) Sales/Use Self Collected (7/1/2001) Eliminated Service fee (1/1/2010)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Stratton	2%	No	7/1/2002	Yes	A-B-C-D-K		3.33%	
Summit County Sales	2% .75%	No Mass Transit Tax	7/1/1971 1/1/1991	Yes			3.33% 3.33%	Sales tax point of collection MTS .25% (1/1/1991) MTS .25% to .5% (7/1/1991) MTS .5% to .75% (1/1/2002) & distributes 100% to county for MTS
Summit Multi-Jurisdictional Housing Authority	.725%	Yes	1/1/2007	Yes	A-B-C-D-E-G-H-K-L-M- N-O-P	Y	3.33%	.125% (1/1/2007) Exemption F eliminated by legislation (7/1/2012) Exemption P (7/1/2016) .725% (1/1/2017) .6% sunsets 12/31/2027 Exemption Q (7/1/2017) Exemption Q eliminted (5/1/2018)
Superior	3.46%	Yes	7/1/1988	Yes		Y-Z	3.33%	2% to 3% (1/1/1996) Sales/Use 3% to 3.3% (1/1/2002) Sales/Use 3.3% to 3.46% (1/1/2003) Sales Eliminated Service fee of 3 1/3% (7/1/2009) Increase Service fee to 2.22% (1/1/2012) Increase Service fee to 3 1/3% (1/1/2014) Cap of \$1,250 a month
Teller County Sales	1%	Yes	1/1/1984	Yes	A-B-C-K	Y	3.33%	100% county
Telluride	4.5% 2% Food and liquor for immediate consumption	Yes	1/1/1969	No	W	W	1.35%	2% to 4% (1/1/1982) 4% to 4.5% (1/1/1995) Self Collected (7/1/2007)
Thornton	3.75%	Yes	1/1/1970	No	W	W	3%	2% (1/1/1973) 2% to 3% (1/1/1975) 3% to 3.5% (1/1/1987) 3.5% to 3.75% (1/1/1998)
Timnath	3%		7/1/2002	No	W	W	3.33%	Add exemptions (1/1/2003) Self Collected (1/1/2009)
Tourism Promotion	0%	No	5/1/1983	Yes				.1% to .2% (7/1/1987) .2% expired (6/30/1993)
Trinidad	4%	Yes	7/1/1968	Yes		Y-Z	3.33%	2% (1/1/1973) 2% to 3% (1/1/1981) 3% to 4% (1/1/1986) Use tax 2% (1/1/1977) Use tax 2% to 4% (11/16/1987) 1% to expire (12/31/2020) Sales/Use

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Vail	4% 4% Food for home consumption	No	1/1/1968	No	W	W	0%	3% (7/1/1971) 3% to 4% (7/1/1974) Exempted food (1/1/1980) Repealed food exemption (12/11/1985) Self Collected (1/1/1988) 4% to 4.5% (1/1/2003) 4.5% to 4% (1/1/2006)
Vail Local Marketing District	1.4%		1/1/2000	Yes			0%	
Victor	3%	No	1/1/1987	Yes	A-B-C-K		0%	
Walden	1%	No	1/1/2009	Yes		None	3.33%	1% (1/1/2009)
Walsenburg	3%	Yes	7/1/1972	Yes		Y-Z	3.33%	1% to 2% (1/1/1982) Sales/Use 2% to 3% (1/1/2000) Sales/Use
Walsh	3%	No	1/1/2005	Yes		None	3.33%	
Ward	2%	No	7/1/1978	Yes			3.33%	
Washington County	1.5%	Yes	1/1/2007	Yes	A-B-D-E-G-H-K	Y-Z	3.33%	1.5% (1/1/2007) Exemption F eliminated by legislation (7/1/2012)
Wellington	3%	Yes	7/1/1980	Yes	C	Y-Z	3.33%	2% to 3% (1/1/1999) Sales/Use 1% to expire (12/31/2021)
Westcliffe	2%	No	1/1/1975	Yes			3.33%	1% (1/1/1975) 1% to 2% (1/1/1979)
Westminster	3.85%	Yes	7/1/1967	No	W	W	0%	2% (9/1/1973) 2% to 3% (2/1/1976) Self Collected (1/1/1979) 3% to 3.25% (1/1/1986) To reduce to 3% (12/31/2016) 3.25% to 3.85% (1/1/2004) Reduced Service Fee (1/1/2011)
Wheat Ridge	3.5%	Yes	7/1/1970	No	W	W	2%	2% (1/1/1976) 2% to 2.5% (1/1/1995) 2.5% to 2% (5/1/1996) 2% to 2.5% (1/1/1998) Self Collected (1/1/1979) Repealed Service fee (4/14/1997) 2.5% to 2% (4/1/2002) 2% to 3% (1/1/2005) Reduced service fee from 3 1/3% to 2 1/3% (1/1/2005) 3% to 3.5% (1/1/2017)
Wiggins	2%	Yes	7/1/1984	Yes		Z	3.33%	1% (7/1/1984) 1% to 2% (1/1/1986) Add Use Tax (1/1/2018)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Windsor	3.95% 4%	Yes	1/1/1971	No	W	W	2.33%	1% (1/1/1971) Food For Home Consumption 1% to 2% (1/1/1983) 2% to 3% (7/1/1987) Use tax 3% (1/1/1998) 3% to 3.2% (7/1/2002) Sales/Use Self Collected (1/1/2005) Reduced Service Fee From 3 1/3 to 2 1/3 (1/1/2005) 3.2% to 3.95% (1/1/2015)
Winter Park	7%	No	7/1/1979	No	W	W	0%	4% (7/1/1979) Eliminated Service fee (1/1/1988) 4% to 5% (1/1/1992) Self Collected (1/1/1992) 5% to 7% (1/1/2016)
Woodland Park	4.09%	Yes	1/1/1971	No	W	W	0%	2% (1/1/1971) 2% to 3% (7/1/1985) Use tax 1% (1/1/1984) Self Collected (6/1/1994) Eliminated Service fee (1/1/1996) Lodging 5.2% (7/1/2002) 3% to 4.09% (7/1/2016)
Wray	2.5%	Yes	1/1/1979	Yes		Y-Z	3.33%	1% (1/1/1979) 1% to 2% (1/1/1996) Sales/Use 2%to 2.5% (1/1/2002) Sales/Use
Yampa	2%	Yes	7/1/2000	Yes	A-D-E-H	Y-Z	3.33%	Exemption F eliminated by legislation (7/1/2012)
Yuma	3%	Yes	1/1/1978	Yes		Y-Z	3.33%	1% (1/1/1978) 1% to 2% (1/1/1985) Use tax 2% (7/1/1985) 2% to 3% (1/1/2004)

TAX RATE

Summary	Total#	0.01%	0.10%	0.20%	0.25%	0.37%	0.40%	0.43%	0.50%	0.55%	0.60%	0.725%	0.75%	0.80%	0.90%	0.985%	1.00%	1.23%	1.30%	1.40%	1.50%	1.65%	1.80%	1.8125%	1.90%	2.00%	2.10%	2.25%	
Football District	0																												
Cities & Towns	230																7				2			1			47	2	2
Counties*	50				1				1	1			1			1	18	1	1		2	1					10	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	7								1								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	2					1							1																
Health Services District	3						1										2												
Totals	354	1	2	1	2	1	4	1	6	1	2	1	3	2	1	1	36	1	1	1	5	1	1	1	17	69	3	2	

- 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.
- Q - Retail Marijuana and marijuana products

- 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 158 of 230 municipal levies plus Cultural District, County lodging, 6 of 8 Local Improvement districts, Mass Transit, RTD, Local Market, Multi-Juris Housing, Public Safety Improvement, 7 Metropolitan Districts, 3 Health Service

Districts 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 #	2.30%	2.40%	2.50%	2.55%	2.60%	2.75%	2.90%	3.00%	3.10%	3.12%	3.30%	3.46%	3.50%	3.53%	3.60%	3.62%	3.65%	3.70%	3.75%	3.85%	3.90%	3.95%	4.00%	4.01%
Football District	0																								
Cities & Towns	230	1	1	9			2		53		1	1	3	19	1	4	1	1	1	9	2	1	1	37	1
Counties*	50			1	1	1			1	1						1									3
Cultural District	1																								
Local Improvement District	8																								
Local Marketing District	6																								3
Mass Transit ****	3																								
Metropolitan District	7																								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	2																								
Health Services District	3																								
Totals	354	1	1	10	1	1	2	1	54	1	1	1	3	19	1	5	1	1	1	9	2	1	1	44	1

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- 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.
- Q - Retail Marijuana and marijuana products

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RTD, Local Market, Multi-Juris Housing, Public Safety Improvement, 7 Metropolitan districts, 3 Health Service Districts and 5 RTA Districts. The Roaring Fork RTA district has 4 different tax rates.

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TAX RATE

Summary	Total #	4.05%	4.09%	4.11%	4.15%	4.25%	4.50%	5.00%	5.50%	6.00%	6.50%	7.00%	7.25%	15.00%									
Football District	0																						
Cities & Towns	230	1	1	1	1	1	6	6		1		1	1										
Counties*	50							1			1												
Cultural District	1																						
Local Improvement District	8																						
Local Marketing District	6																						
Mass Transit ****	3																						
Metropolitan District	7							1	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																						
Retail Marijuana Sales	1																				1		
RTD	1																						
County Lodging Tax	28																						
Multi-Juris Housing	1																						
Public Safety Improvement	2																						
Health Services District	3																						
Totals	354	1	1	1	1	1	6	8	1	1	1	1	1	1									

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- *** County lodging tax cannot be charged when a city has its own lodging tax.
- The state collects all 51 county levies. The state collects 158 of 230 municipal levies plus Cultural District, County lodging, 6 of 8 Local Improvement districts, Mass Transit, RTD, Local Market, Multi-Juris Housing,

Public Safety Improvement, 7 Metropolitan districts, 3 Health Service Districts 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.