

## **ATTENTION RETAILERS LOCATED IN THE SPECIAL DISTRICTS RTD/CD/FD**

### **SPECIAL DISTRICT SALES/USE TAX SERVICE FEE CHANGES**

Effective immediately the Colorado Department of Revenue has determined that under Senate Bill 09-275, the Colorado sales tax Service Fee rate (also known as the Vendor's Fee) must be reduced to zero for the state-collected special districts Regional Transportation District (RTD), Scientific and Cultural District (CD), and Football District (FD).

**Retailers should no longer take the vendor fee for RTD/CD/FD in the special district column on timely filed returns.** This also applies to any retailers that may still be collecting Baseball District sales/use tax.

- Businesses with multiple locations that file by spreadsheet or on pre-printed forms mailed by the Department must change the special district column to zero.
- Pre-printed forms sent to multi-location retailers, seasonal filers, and accounts that report retailer's use tax for the October filing period will show the zero vendor fee rate.
- Annual filers will receive pre-printed forms showing the zero vendor fee rate for RTD/CD/FD.
- Single location retailers must change the vendor fee rate on line 8a and put zero on line 8b of the DR 0100, Colorado Sales Tax Return. Single location retailer coupon books sent in January for 2010 will reflect the zero vendor fee rate for RTD, CD, and FD.

The vendor fee rates for other local sales taxes for state-collected cities and counties, county mass transit, county public safety, and local improvement districts are not changed.

**See Next Page for the DR 1002.**

# Colorado Sales/Use Tax Rates

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction. To order copies of this publication call (303) 238-SERV (7378). It is also available on the Web at [www.TaxColorado.com](http://www.TaxColorado.com)

## State Sales Tax

The state sales/use tax rate is 2.9% with exemptions (see page 2) A-B-C-D-E-F-G-H-K-L-M. Effective for all Colorado sales and use tax return **submitted on** or after July 1, 2009 (but prior to June 30, 2011) the Colorado sales tax Service Fee rate (also known as the Vendor's Fee) is reduced to zero (0.0%). Tax is remitted on Form DR 0100, "Retail Sales Tax Return."

## Special District Taxes

### Regional Transportation District (RTD)

The Regional Transportation District (RTD) levies a sales/use tax of 1.0% effective January 1, 2005. The RTD boundaries include the counties of Denver, Boulder, Broomfield (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Jefferson, Adams (west of Box Elder Creek), Arapahoe (south of I-70, generally west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd. including Arapahoe Park and Aurora Reservoir), and Douglas (northern portion consisting of the city of Lone Tree (original Lone Tree), the town of Parker, all annexed areas of Lone Tree and the Acres Green area, plus Highlands Ranch), and parts of Weld County that have been annexed by the city of Longmont and the town of Erie since 1994.

Effective July 1, 2006, the area within the boundaries of the town of Castle Rock will not have RTD sales/use tax.

### Football Stadium District (FD)

The Football District, which has a 0.1% sales and use tax, applies to all sales that are subject to the RTD tax in all areas **except** in the city of Lone Tree (original Lone Tree) and the Acres Green area in Douglas County. Effective July 1, 2006, the area within the boundaries of the town of Castle Rock will not have FD sales/use tax.

### Scientific and Cultural Facilities District (CD)

Effective July 1, 2006, the Scientific and Cultural Facilities District, which has a 0.1% sales and use tax, will consist of **all** areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver, and Broomfield. It also includes all of Douglas County **except** within the boundaries of the towns of Castle Rock. It is not in Weld County.

RTD/CD/FD exemptions (see footnote page 2) include A-C-D-E-F-K-L-M. A service fee of 3 1/3% is allowed for timely filed returns. Tax is remitted on Form DR 0100 in the Special District column. If you have more than one location in the Douglas County **exception** areas, the tax is remitted on Form DR 0200.

### Local Improvement District Tax (LID)

A sales tax of 0.5% within designated areas of southeast Jefferson County, Douglas County (Lincoln Station) and 1% Boulder County (Old Town Niwot and Cottonwood Square). For SE Jefferson County within Lakewood City limits, the rate is .43%. Exemptions I and J include telephone, telegraph, gas, electricity services, etc., for residential and commercial use. Service fee is a deduction of 3 1/3% for timely filed returns. Boulder County and Douglas

County do not allow a service fee. Tax is remitted on form DR 0100 in the city/LID column.

A sales tax of 0.2% applies in the Flatirons Crossing Mall area and the Arista Local Improvement District. Both are collected by Broomfield.

### Mass Transit District Tax (MTS)

A sales tax of 0.5% in Eagle County and .75% in Summit County. A sales/use tax of 0.5% in Pitkin County. A service fee is a deduction of 3 1/3% for timely filed returns. Tax is remitted on Form DR 0100 in the County column combined with the county tax. Exemptions are the same as the county tax.

### Rural Transportation Authority (RTA)

The Rural Transportation Authority (RTA) areas have a sales, or sales and use tax for the specified locations. The RTA sales tax is remitted on form DR 0100 in the Special District Column. The RTA use tax is remitted on form DR 0173 for Retailer's Use and DR 0251 for Consumer Use. See bottom of page 2 for specific exemptions. No service fee is allowed.

<b>Roaring Fork RTA</b>	<b>Sales/Use Exemptions</b> — A,B,C,D,E,F,G,H,K,L,M 0.8% Basalt and New Castle 1.0% Carbondale 1.0% Glenwood Springs 0.6% Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale 0.4% Aspen, Snowmass Village, unincorporated Pitkin County.
<b>Pikes Peak RTA</b>	<b>Sales/Use Exemptions</b> — A,B,C,D,E,F,G,H,K,L,M 1.0% All of El Paso County except the towns of Calhan, Fountain, Monument and Palmer Lake.
<b>Gunnison Valley RTA</b>	<b>Sales (Only) Exemptions</b> — A,B,C,D,E,F,G,H,K,L,M 0.6% All of Gunnison County except the towns of Marble, Ohio, Pitkin and Somerset. 0.35% within the city limits of Gunnison.
<b>Baptist Road RTA</b>	<b>Sales/Use Exemptions</b> — A,B,C,D,E,F,G,H,K,L,M 1% An area within the city limits of Monument.
<b>South Platte Valley RTA</b>	<b>Sales/Use Exemptions</b> — A,B,C,D,E,F,G,H,K,L,M 0.1% Entire area within the city limits of Sterling.

### Multi-Jurisdictional Housing Authority (MHA)

Summit County has a multi-jurisdictional housing authority sales tax. The tax rate is 0.125% with exemptions A-B-C-D-E-F-G-H-K-L-M. The service fee deduction of 3 1/3% is allowed for timely filed returns. Use tax of 0.125% applies to vehicle purchases made outside the authority. The tax is filed in the Special Districts column of the sales tax return, DR 0100.

### Public Safety Improvements (PSI)

Montrose County has a Public Safety Improvements sales tax of .75% with no exemptions. There is a service fee deduction of 3 1/3% for timely filed returns. Use tax is not allowed. The tax is a county sales tax and is combined with the county sales tax rate in the first column of the sales tax return, DR 0100.

### Short-term Rental Tax (STR)

Douglas County has a tax of 1% on property rented for thirty days or less (excluding motor vehicle). Tax is remitted on Form DR 1480.

### Local Marketing District Tax (LMD)

The Local Marketing District levies a tax of 1.4% on lodging services including hotels, motels, condominiums and camping spaces inside the town of Vail. Gunnison County and Alamosa County levy a 4% Local Marketing Tax on hotel and motel rooms. Steamboat Springs levies a 2% Local Marketing Tax. Estes Park and its surrounding area including Drake and Glen Haven levies at 2% Local Marketing Tax. Tax is remitted quarterly to the Department of Revenue on Form DR 1490 "Local Marketing District Tax Return." No service fee is allowed.

### County Lodging Tax

Tax is remitted quarterly on Form DR 1485, "County Lodging Tax Return." The following counties have a tax on lodging services including hotels, motels, condominiums, and camping spaces. No service fee is allowed

2.0%	Clear Creek, Custer, Fremont, Huerfano, Lincoln, Prowers, San Juan and San Miguel (Mountain Village omitted)
1.9%	Alamosa, Archuleta (Pagosa Springs omitted), Chaffee, Conejos, Costilla, Delta, Hinsdale, Lake, La Plata (Durango omitted), Logan, Mineral, Moffat, Montezuma (Cortez omitted), Morgan, Rio Blanco, Rio Grande and Saguache.
1.8%	Grand (Winter Park omitted)
0.9%	Bent

## Colorado Counties

No. Name	No. Name	No. Name	No. Name
1 Denver	17 Prowers	33 Lincoln	49 Rio Blanco
2 Pueblo	18 Delta	34 Elbert	50 San Miguel
3 Weld	19 Yuma	35 Saguache	51 Clear Creek
4 El Paso	20 La Plata	36 Crowley	52 Custer
5 Las Animas	21 Montrose	37 Phillips	53 Grand
6 Larimer	22 Baca	38 Costilla	54 Park
7 Boulder	23 Rio Grande	39 Sedgwick	55 San Juan
8 Mesa	24 Garfield	40 Gunnison	56 Ouray
9 Otero	25 Conejos	41 Lake	57 Pitkin
10 Arapahoe	26 Kit Carson	42 Moffat	58 Dolores
11 Jefferson	27 Washington	43 Teller	59 Jackson
12 Adams	28 Routt	44 Eagle	60 Gilpin
13 Logan	29 Bent	45 Kiowa	61 Summit
14 Fremont	30 Alamosa	46 Cheyenne	62 Mineral
15 Morgan	31 Chaffee	47 Douglas	63 Hinsdale
16 Huerfano	32 Montezuma	48 Archuleta	64 Broomfield

## Footnotes for State Collected Cities and Counties

### <sup>1</sup> Sales/Use Tax Exemptions:

A – Food for home consumption; B – Machinery and machine tools (as defined on form DR 1191); C – Gas, electricity, etc., for residential use; D - Occasional sales by charitable organizations; E - Farm equipment; F - Pesticides; G - Food sold through vending machines; H - Low-emitting vehicles; I - Telephone and telegraph service (LID only); J - Gas and electricity for residential and commercial use (LID only); K - Renewable energy components; L - Beetle wood products; M - School related sales. If an exemption is not listed, state-collected local jurisdictions do not have the option of exempting them.

<sup>2</sup> Use Tax (paid to city and or county) covers: Y – Motor vehicles; Z – Building materials

<sup>3</sup> Contract city: For information regarding exemptions and use tax, contact the city directly.

<sup>4</sup> Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and .75% in Summit County

<sup>5</sup> Rate includes 0.6% Health Service District tax.

<sup>6</sup> Cap of \$200 per month on service fee.

<sup>7</sup> Reduced sales tax rate of purchases from certain areas subject to a Public Improvement Fee.

<sup>8</sup> Use tax rate is allocated as Mass Transit Tax (MTS) only.

\* Corrections or changes since **January 1, 2009**. (All state collected cities/counties sales taxes or rate changes may become effective only on January 1 or July 1.)

( ) County in which the city is located. See chart above.

## State Collected City Sales Taxes

The county number is listed in parenthesis ( ) behind the name of each city listed. See county list on page 2.

CITY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %	CITY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %
Aguilar (05)	3		Y-Z 3	1 1/2	Holly (17)	1		None	3 1/3
Akron (27)	2.5	B-C-K	Y-Z 2.5	3 1/3	Holyoke (37)	1.5		Y-Z 1.5	3 1/3
Alma (54)	3		None	3 1/3	Hooper (30)	2	C	None	0
Antonito (25)	4		None	3 1/3	Hot Sulphur Spgs (53)	4	A-B-C-K	None	3 1/3
Ault (03)	3		Y-Z 3	0	Hotchkiss (18)	2		None	3 1/3
Basalt (44, 57)	3		None	3 1/3	Hudson (03)	4	A	Z-4	3 1/3
Bayfield (20)	2		None	3 1/3	Hugo (33)	2	B-K	Y-Z 2	3 1/3
Bennett (10, 12)	3		Z 2	3 1/3	Idaho Springs (51)	3		Y-Z 3	0
Berthoud (03, 06)	3		Y-Z 3	3 1/3	Ignacio (20)	2		None	3 1/3
Black Hawk (60)	5.5		Z 5.5	3 1/3	Johnstown (03, 06)	3		Y-Z 3	3 1/3
Blanca (38)	3	B-C-K	None	3 1/3	Julesburg (39)	1		Y-Z 1	3 1/3
Brush (15)	3.6		Y-Z 3.6	3 1/3	Keenesburg (03)	2	A	Z 2	3 1/3
Buena Vista (31)	2		None	3 1/3	Kersey (03)	3.6		Z 3.6	3 1/3
Burlington (26)	2	A-B-C-K	Y-Z 2	3 1/3	Kiowa (34)	1.5		Z 1.5	3 1/3
Calhan (04)	2	A-B-C-K	Y-Z 2	3 1/3	Kit Carson (46)	2		Y-Z 2	3 1/3
Castle Pines North (47)	2.75	A-C-D-F	Y-Z 2.75	3 1/3	Kremmling (53)	4		None	3 1/3
Cedaredge (18)	2	C	Y-Z 2	3 1/3	Lakeside (11)	2.1		None	0
Center (23, 35)	2		None	3 1/3	La Jara (25)	3		Y-Z 3	3 1/3
Cheyenne Wells (46)	2	A-B-C-D-K	Y-Z 2	3 1/3	La Salle (03)	3.5		Y-Z 2	3 1/3
Collbran (08)	2	A-B-C-K	None	3 1/3	La Veta (16)	3		None	3 1/3
Columbine Valley (10)	3	A-B-C-K	Y-Z 3	3 1/3	Las Animas (29)	3		Y-Z 3	3 1/3
Craig (42)	2.25		None	3 1/3	Limon (33)	2		Y-Z 2	3 1/3
Crawford (18)	2		None	3 1/3	Lochbuie (03)	4		Y-Z 2	0
Creede (62)	2		None	3 1/3	Log Lane Village (15)	3		Y-Z 3	0
Crestone (35)	3		None	0	Lyons (07)	3		Y-Z 3	3 1/3
Cripple Creek (43)	2.3		None	0	Manassa (25)	1		None	3 1/3
Dacono (03)	3		Y-Z 3	3 1/3	Mancos (32)	4		None	0
De Beque (08)	2	A-B-C-K	None	3 1/3	Manitou Spgs (04) <sup>3</sup>	3.9		Y-Z 3.8	0
Del Norte (23)	2		None	3 1/3	Manzanola (09)	2	A-B-C-K	Y 2	3 1/3
Dillon (61)	2.5		None	0	Marble (40)	2		None	3 1/3
Dinosaur (42)	2.1	C-D	None	3 1/3	Mead (03)	2	A-B-C-K	Y-Z 2	0
Dolores (32)	3.5		None	3 1/3	Milliken (03)	2.5		Y-Z 2.5	3 1/3
Dove Creek (58)	2	C	Y 1	3 1/3	Minturn (44)	4		None	0
Eads (45)	2		Y-Z 2	3 1/3	Moffat (35)	2	C-D-E-F-G-H	None	3 1/3
Eagle (44)	4		Z 4	3 1/3	Monte Vista (23)	2		None	3 1/3
Eaton (03)	3		Z 3	3 1/3	Montezuma (61)	2		None	3
Elizabeth (34)	4		Y-Z 3	3 1/3	Monument (04)	3	A-B-C-K	Y-Z 2	3 1/3
Empire (51)	3		Y-Z 3	0	Morrison (11)	3		Y-Z 3	3 1/3
Erie (07, 03)	3.5	B-C-D-K	Y-Z 3.5	3 1/3	Mountain View ( 11)	4		Y 3	3 1/3
Estes Park (06)	4		Y 2	3 1/3	Mountain Village (50)	4.5	A-C-D	Z 4.5	3 1/3
Evans (03)	3.5		Y-Z 3.5	3 1/3	Naturita (21)	4		Y-Z 3	3 1/3
Fairplay (54)	4	A	None	3 1/3	Nederland (07)	3.75		Y-Z 3	3 1/3
Firestone (03)	2 <sup>7</sup>	A-B-K	Y-Z 2	0	New Castle (24)	3.5		Z 2	3 1/3
Flagler (26)	2	B-C-K	None	3 1/3	Norwood (50)	3	C	None	3 1/3
Florence (14)	2.5		Y-Z 2.5	3 1/3	Nucla (21)	4		Y 2	3 1/3
Fort Lupton (03)	4		Y-Z 4	3 1/3	Nunn (03)	2		Y-Z 2	0
Fort Morgan (15)	3		Y-Z 3	3 1/3	Oak Creek (28)	3		None	3 1/3
Fountain (04)	3	A-B-C-K	Y-Z 2	0	Olathe (21)	4		Y-Z 1	3 1/3
Fowler (09)	2	B-C-K	Y 2	3 1/3	Ordway (36)	2		Y-Z 2	3 1/3
Foxfield (10)	3.75	A-B-C-K	Z 3	0	Otis (27)	2		Y-Z 2	3 1/3
Fraser (53)	4		Y-Z 4	0	Ouray (56)	3		None	3 1/3
Frederick (03)	2.5	A-B-C-K	Y-Z 2.5	3 1/3	Ovid (39)	1		Y-Z 1	3 1/3
Fruita (08)	3	A-E-F	Y-Z 3	3 1/3	Palisade (08)	2	A-B-C-K	None	3 1/3
Garden City (03)	2		None	3 1/3	Palmer Lake (04)	3	A	Y-Z 3	3 1/3
Georgetown (51)	3		Y 3	0	Paonia (18)	2		None	3 1/3
Gilcrest (03)	3		Y-Z 3	3	Parachute (24)	3.75		Z 3.75	0
Granada (17)	2		Y-Z 2	3 1/3	Pierce (03)	2	B-K	Y-Z 2	3 1/3
Granby (53)	4		Y-Z 4	3 1/3	Pitkin (40)	3		None	0
Grand Lake (53)	4		Y-Z 4	3 1/3	Platteville (03)	2		Z 2	3 1/3
Green Mtn Falls (04, 43)	3		Y-Z 3	2	Poncha Springs (31)	2		Z 2	3 1/3
Haxtun (37)	1.5		Y-Z 1.5	3 1/3	Red Cliff (44)	3		None	3 1/3
Hayden (28)	4		Z 2	3 1/3	Rico (58)	5		None	0

## State Collected City Sales Taxes (continued)

The county number is listed in parenthesis ( ) behind the name of each city listed. See county list on page 2.

CITY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %	CITY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %
Rocky Ford (09)	3		Y-Z 3	3	Springfield (22)	2		None	3 1/3
Romeo (25)	1		None	3 1/3	Stratton (26)	2	A-B-C-D-K	None	3 1/3
Saguache (35)	3		None	3 1/3	<sup>5</sup> Superior (07, 11)	3.46		Y-Z 3.3	0
Salida (31)	3		None	3 1/3	Trinidad (05)	4		Y-Z 4	3 1/3
San Luis (38)	3	A-B-D-E-G-H-K	None	3 1/3	Victor (43)	3	A-B-C-K	None	0
Sawpit (50)	3		Z 3	0	Walden (59)	1		None	3 1/3
Sedgwick (39)	1	B-C-K	None	0	Walsenburg (16)	3		Y-Z 3	3 1/3
Seibert (26)	2	B-C-D-K	Y-Z 2	3 1/3	Walsh (22)	3		None	3 1/3
Severance (03)	3	C	Z 3	3 1/3	Ward (07)	2		None	3 1/3
Silt (24)	3		Y-Z 3	3 1/3	Wellington (06)	3	C	Y-Z 3	3 1/3
Silver Cliff (52)	2		Y-Z 2	3 1/3	Westcliffe (52)	2		None	3 1/3
Silver Plume (51)	3		None	3 1/3	Wiggins (15)	2		None	3 1/3
Silverton (55)	1	A-B-C-D-E-F-G-H-K-M	None	0	Wray (19)	2.5		Y-Z 2.5	3 1/3
Simla (34)	4	A-B-C-K	None	3 1/3	Yampa (28)	2	A-D-E-F	Y-Z 2	3 1/3
South Fork (23)	2	C	None	3 1/3	Yuma (19)	3		Y-Z 3	3 1/3

## STATE COLLECTED COUNTY SALES TAX RATES (county number in parenthesis)

Broomfield and Denver are self-collected counties. If a county is not listed here, that county does not have a sales tax.

COUNTY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %	COUNTY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %
Adams (12)	.75	A-B-C-D-E-F-G-H-K	None	0	Larimer (06)	.8	A-B-C-D-E-F-G-H-K	Y-Z .8	3 1/3
Alamosa (30)	2		None	3 1/3	Lincoln (33)	2		Y-Z 2	3 1/3
Arapahoe (10)	.25	A-B-C-D-E-F-G-H-K	Y-Z .25	.5	Logan (13)	1	E	Y-Z 1	0
Archuleta (48)	4		None	3 1/3	Mesa (08)	2	A-B-C-K	Y-Z 2	3 1/3
Bent (29)	1		Y-Z 1	0	<sup>5</sup> Mineral (62)	2.6		Z 2	3 1/3
Boulder (07)	.65	A-B-C-K	Y-Z .65	0	Moffat (42)	2		None	3 1/3
Chaffee (31)	2	E	None	3	Montezuma (32)	.45	A-B-C-D-E-F-K	Y .45	3 1/3
Clear Creek (51)	1		None	0	Montrose (21)	1		Y-Z 1	3 1/3
Costilla (38)	1		None	0	Otero (09)	1	A-B-C-E-F-K	Y-Z 1	3 1/3
Crowley (36)	2		Y-Z 2	3 1/3	Ouray (56)	2		None	3 1/3
Custer (52)	2	A-B-C-K	Y-Z 2	3 1/3	Park (54)	1	A-B-C-D-K	None	3 1/3
Delta (18)	2	E-F	None	3 1/3	Phillips (37)	1	E	Y-Z 1	3 1/3
<sup>6</sup> Douglas (47)	1	A-C	Y-Z 1	2 1/3	<sup>4</sup> Pitkin (57)	3.6		Y-Z .5 <sup>8</sup>	3 1/3
<sup>4</sup> Eagle (44)	1.5	A-B-C-K	None	3 1/3	(in Basalt)	2.6		Y-Z .5 <sup>8</sup>	3 1/3
Elbert (34)	1	A-B-C-D-E-G-H-K	Y-Z 1	3 1/3	Prowers (17)	1		Y-Z 1	3 1/3
El Paso (04)	1	A-B-C-K	Y-Z 1	0	Pueblo (02)	1	A-B-C-K	Y 1	3 1/3
Fremont (14)	1.5	A-B-C-D-E-F-G-H-K	Y-Z 1.5	3 1/3	Rio Blanco (49)	3.6	C	Y-Z 3.6	3 1/3
Garfield (24)	1	A-B-C-K	None	3 1/3	<sup>5</sup> Rio Grande (23)	2.6		None	3 1/3
Grand (53)	1		None	3 1/3	Routt County (28)	1	A-B-C-K	Y-Z 1	3 1/3
Gunnison (40)	1		None	3 1/3	Saguache (35)	1	A-B-C-E-K	None	0
Hinsdale (63)	5		Y-Z 4	3 1/3	San Juan (55)	4		None	3 1/3
Huerfano (16)	1		None	3 1/3	San Miguel (50)	1	A-B-C-K	Z 1	3
Jackson (59)	3		None	3 1/3	Sedgwick (39)	2		Y-Z 2	3 1/3
Jefferson (11)	.5		None	3 1/3	<sup>4</sup> Summit (61)	2.75		None	3 1/3
Lake (41)	4		None	3 1/3	Teller (43)	1	A-B-C-K	Y 1	3 1/3
La Plata (20)	2		None	3 1/3	Washington (27)	1.5	A-B-D-E-F-G-H-K	Y-Z 1.5	3 1/3

## Footnotes for Self - Collected Cities

Direct contact with these home rule cities is suggested in order to receive up-to-date information concerning their tax rates, exemptions, license fees and procedures.

<sup>1</sup> Corrections or changes since **January 1, 2009** update.

<sup>2</sup> Occupational Privilege Tax.

<sup>3</sup> Sales tax on food & liquor for immediate consumption.

<sup>4</sup> Food for home consumption.

<sup>5</sup> Automobile rentals for less than 30 days.

<sup>6</sup> Cap at a certain amount.

<sup>7</sup> 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). All PIFs/RSFs imposed by home-rule cities are not listed in this publication. Contact the respective home-rule city for more details.

( ) County in which the city is located. See chart on page 2.

W Contact the city directly

### Home Rule Cities For Which The State Does Not Collect Local Sales Tax

CITY	Current %	Service Fee % <sup>2</sup>	Lic Fee	CITY	Current %	Service Fee % <sup>2</sup>	Lic Fee	CITY	Current %	Service Fee %	Lic Fee
<b>Alamosa</b> (30) P. O. Box 419, 425 Fourth Street Alamosa, CO 81101 (719) 589-2593	2	2 <sup>6</sup>	15.00	<b>Castle Rock</b> (47) 100 North Wilcox St. Castle Rock, CO 80104 (303) 805-3228	3.6	3 1/3 <sup>6</sup>	10.00	<b>Edgewater</b> (11) 2401 Sheridan Blvd. Edgewater, CO 80214 (303) 238-7803	3.5	2	15.00
<b>Arvada</b> (11, 12) 8101 Ralston Road Arvada, CO 80002 (720) 898-7100	3.46	3 <sup>6</sup>	0	<b>Centennial</b> (10) 12503 E. Euclid Dr., 200 Centennial, CO 80111 (303) 734-4567	2.5	3	W	<b>Englewood</b> (10) 1000 Englewood Pkwy Englewood, CO 80110 (303) 762-2422	3.5	.5	25.00
<sup>2</sup> <b>Aspen</b> (57) 130 S. Galena Aspen, CO 81611 (970) 920-5036	2.1	3.3 <sup>6</sup>	W	<b>Central City</b> (60) Box 249 Central City, CO 80427 (303) 582-5251	4	3 1/3	10.00	<b>Federal Heights</b> (12) 2380 W. 90th Ave Federal Heights, CO 80260 (303) 428-3526	4.0	0	15.00
<sup>2</sup> <b>Aurora</b> (10, 12, 47) 15151 E. Alameda Pkwy, 5th Floor Aurora, CO 80012 (303) 739-7800	3.75	.5	W	<b>Cherry Hills Village</b> (10) 2450 E. Quincy Cherry Hills Village, CO 80110 (303) 789-2541	3.5	.5	W	<b>Fort Collins</b> (06) P. O. Box 580 Fort Collins, CO 80522 (970) 221-6780	3 2.25 <sup>4</sup>	1 <sup>6</sup>	0
<b>Avon</b> (44) P. O. Box 975 Avon, CO 81620 (970) 748-4000	4 <sup>7</sup>	0	0	<b>Colorado Springs</b> (04) P. O. Box 1575 MC225 Colorado Springs, CO 80901 (719) 385-5903	2.5	2	15.00	<b>Frisco</b> (61) P.O. Box 4100 Frisco, CO 80443 (970) 668-9127	2	3 1/3	75.00
<b>Boulder</b> (07) P. O. Box 791 Boulder, CO 80306 (303) 441-3050	3.41 3.56 <sup>3</sup>	0	25.00	<b>Commerce City</b> (12) 7887 E. 60 <sup>th</sup> Ave Commerce City, CO 80022-4199 (303) 289-3628	3.5	2 <sup>6</sup>	20.00	<b>Glendale</b> (10) 950 So. Birch Street Glendale, CO 80246 (303) 759-1513	3.75	0	W
<b>Breckenridge</b> (61) P. O. Box 168 Breckenridge, CO 80424 (970) 453-2251	2.5	0	W	<b>Cortez</b> (32) 210 E. Main Street Cortez, CO 81321 (970) 565-8575	4.05	1 1/3	10.00	<b>Glenwood Springs</b> (24) 101 W. 8th Street Glenwood Springs, CO 81601 (970) 384-6400	3.7	2 <sup>6</sup>	12.50
<b>Brighton</b> (12, 03) 22 South 4th Ave. Brighton, CO 80601 (303) 655-2041	3.75	3 1/3	W	<b>Crested Butte</b> (40) P.O. Box 39 Crested Butte, CO 81224 (970) 349-5338	4	3 1/3	0	<b>Golden</b> (11) 911 10th Street Golden, CO 80401 (303) 384-8023	3	0	20.00
<b>Broomfield</b> (64) Flatiron and Arista Improv. Dist. One DesCombes Drive Broomfield, CO 80020 (303) 464-5811	4.15 0.2	3 <sup>6</sup>	0	<b>Delta</b> (18) P.O. Box 19 Delta, CO 81416-0019 (970) 874-7566	3	0	10.00	<b>Grand Junction</b> (08) 250 No. 5th Street Grand Junction, CO 81501 (970) 244-1521	2.75	3 1/3	10.00
<b>Canon City</b> (14) P. O. Box 1597 Canon City, CO 81215-1597 (719) 276-5252	2	3 1/3 <sup>6</sup>	10.00	<sup>2</sup> <b>Denver</b> (01) 144 West Colfax Ave. Denver, CO 80202 (720) 865-7018	3.62 4 <sup>3</sup> 7.25 <sup>5</sup>	.5	W	<b>Greeley</b> (03) 1000 10th Street Greeley, CO 80631 (970) 350-9733	3.46	0	0
<b>Carbondale</b> (24) 511 Colorado Ave. Carbondale, CO 81623 (970) 963-2733	3.5	3 1/3 <sup>6</sup>	W	<b>Durango</b> (20) 949 2nd Avenue Durango, CO 81301 (970) 375-5010	3	3 1/3 <sup>6</sup>	2.50	<sup>2</sup> <b>Greenwood Village</b> (10) 6060 So. Quebec Street Greenwood Village, CO 80111-4591 (303) 773-0252	3	0	10.00

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<b>Gunnison (40)</b> P.O. Box 239 Gunnison, CO 81230 (970) 641-8162	4	5	10.50	<b>Loveland (06)</b> 500 E. 3rd Street Loveland, CO 80537 (970) 962-2698	3 <sup>7</sup>	3 1/3 <sup>6</sup>	0	<b>Steamboat Springs (28)</b> P. O. Box 775088 Steamboat Springs, CO 80477 (970) 879-2060	4.5	0	0
<b>Gypsum (44)</b> P.O. Box 130 Gypsum, CO 81637 (970) 524-7514	4	3 1/3	W	<b>Montrose (21)</b> P. O. Box 790 Montrose, CO 81402 (970) 240-1400	3	1 1/3	35.00	<b>Sterling (13)</b> P. O. Box 4000 Sterling, CO 80751 (970) 522-9700	3	2 1/3	0
<b>Lafayette (07)</b> 1290 So. Public Rd. Lafayette, CO 80026 (303) 665-5588 x 3314	3.5	2.5 <sup>6</sup>	0	<b>Mt. Crested Butte (40)</b> P. O. Drawer 5800 Mt. Crested Butte CO 81225 (970) 349-6632	4	3 1/3	0	<b>Telluride (50)</b> P.O. Box 397 Telluride, CO 81435 (970) 728-3071	4.5	3 1/3	W
<b>La Junta (09)</b> P. O. Box 489 La Junta, CO 81050 (719) 384-5991	3	3	0	<b>Northglenn (12, 03)</b> 11701 Community Center Dr3.5 <sup>4</sup> Northglenn, CO 80233 (303) 450-8729	4	1	15.00	<b>Thornton (12)</b> 9500 Civic Center Drive Thornton, CO 80229 (303) 538-7400	3.75	3.0 <sup>6</sup>	0
<b>Lakewood (11)</b> 480 So. Allison Pkwy Lakewood, CO 80226-3127 (303) 987-7630	3 <sup>7</sup> 0 <sup>4</sup>	0	15.00	<b>Parker (47)</b> 20120 E. Main St. Parker, CO 80138-7334 (303) 805-3228	3	3 1/3 <sup>6</sup>	10.00	<b>Timnath (06)</b> P.O. Box 37 Timnath, CO 80547 (970) 224-3211	3	3 1/3	W
<b>Lamar (17)</b> 102 E. Parmenter St. Lamar, CO 81052 (719) 336-4376	3.25	3 1/3 <sup>6</sup>	7.50	<b>Pueblo (02)</b> P. O. Box 1427 Pueblo, CO 81002 (719) 553-2659	3.5	0	50.00	<b>Vail (44)</b> 75 Frontage Rd. Vail, CO 81657 (970) 479-2125	4	0	0
<b>Larkspur (47)</b> P.O. Box 310 Larkspur, CO 80118 (303) 681-2324	4	0	25.00	<b>Ridgway (56)</b> P. O. Box 10 Ridgway, CO 81432-0010 (970) 626-5308	3.6	3 1/3	25.00	<b>Westminster (11, 12)</b> 4800 W. 92nd Avenue Westminster, CO 80031 (303) 658-2067	3.85	2.5 <sup>6</sup>	0
<b>Littleton (10, 11, 47)</b> 2255 W. Berry Avenue Littleton, CO 80165 (303) 795-3768	3	2.5 <sup>6</sup>	0	<b>Rifle (24)</b> P. O. Box 1908 Rifle, CO 81650 (970) 625-2121	3.5	0	W	<b>Wheat Ridge (11)</b> 7500 W. 29th Avenue Wheat Ridge, CO 80215-6713 (303) 235-2820	3	0	20.00
<b>Lone Tree (47)</b> 8527 Lone Tree Pkwy. Lone Tree, CO 80124 (303) 708-1818	1.8125	0	10.00	<b>Sheridan (10)</b> 4101 S. Federal Sheridan, CO 80110 (303) 762-2200	3.5	0	10.00	<b>Windsor (03, 06)</b> 301 Walnut Windsor, CO 80550 (970) 686-7476	3.2	2 1/3 <sup>6</sup>	10.00
<b>Longmont (07)</b> 350 Kimbark Street Longmont, CO 80501 (303) 651-8672	3.275	3 <sup>6</sup>	25.00	<b>Silverthorne (61)</b> P. O. Box 1309 Silverthorne, CO 80498 (970) 262-7300	2	2 1/3 <sup>6</sup>	75.00	<b>Winter Park (53)</b> P.O. Box 3327 Winter Park, CO 80482 (970) 726-8081	5	0	60.00
<b>Louisville (07)</b> 749 Main Louisville, CO 80027 (303) 335-4514	3.5	3 1/3 <sup>6</sup>	25.00	<b>Snowmass Village (57)</b> P. O. Box 5010 Snowmass Village, CO 81615 (970) 923-3796	3.5	0	85.00	<b>Woodland Park (43)</b> P. O. Box 9045 Woodland Park CO 80866-9045 (719) 687-9246	3	0	50.00