

## 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*

### State Sales Tax

The state sales/use tax rate is 2.9% with exemptions (see page 4) A-B-C-D-E-F-G-H-K-L-M. Effective for all timely Colorado sales and use tax returns submitted on or after July 1, 2011 the Colorado sales tax Service Fee rate (also known as the Vendor's Fee) is 0.0222 (2.22%). 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. Note: Service fee rate (also known as the vendor fee) is 0.0222 (2.22%) for timely returns submitted on or after July 1, 2011.

#### Football Stadium District (FD)

The Football Stadium District (FD) sales/use tax expired on December 31, 2011. The only sales/use tax that should be collected is for leases that are still in effect after December 31, 2011 or late tax filings for periods prior to January 1, 2012. The DR 200 "Special District Sales Tax Return Supplement" will need to be completed to file this 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 town of Castle Rock. It is not in Weld County.

RTD/CD exemptions (see footnote page 4) include A-C-D-E-F-K-L-M. 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. Note: Service fee rate (also known as the vendor fee) is 0.0222 (2.22%) for timely returns submitted on or after July 1, 2011.

#### 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, but does not have a vendor fee for this tax. 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 4 for specific exemptions. No service fee is allowed.

Roaring Fork RTA	Sales/Use Exemptions	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.
Pikes Peak RTA	Sales/Use Exemptions	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.
Gunnison Valley RTA	Sales (Only) Exemptions	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.
Baptist Road RTA	Sales/Use Exemptions	A,B,C,D,E,F,G,H,K,L,M 1% An area within the city limits of Monument.
South Platte Valley RTA	Sales/Use Exemptions	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 reported in the special districts column of the sales tax return, DR 0100.

**Metropolitan District Tax (MDT)**

The Metropolitan District Tax is a street improvement, safety protection or transportation services tax. The tax is a sales tax for specific locations. The Bachelor Gulch Metropolitan Tax is located in a portion of Eagle County. The sales tax rate is 3% with exemptions A-B-C-D-E-F-G-H-K-L-M. The Aspen Park Metropolitan District Tax is located in a portion of Conifer in Jefferson County. The sales tax rate is .25% with exemptions A-B-C-D-E-F-G-H-K-L-M. The tax is remitted on form DR 0100 in the City District column. No service fee is allowed. Use tax is not allowed.

**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 a 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 (Sterling omitted), Mineral, Moffat, Montezuma (Cortez omitted), Morgan, Rio Blanco, Rio Grande and Saguache.
1.8%	Grand (Winter Park omitted)
0.9%	Bent

**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	Elizabeth (34)	4		Y-Z 3	3 1/3
Akron (27)	2.5	B-C-K	Y-Z 2.5	3 1/3	Empire (51)	3		Y-Z 3	0
Alma (54)	3		None	3 1/3	Erie (07, 03)	3.5	B-C-D-K	Y-Z 3.5	3 1/3
Antonito (25)	4		None	3 1/3	Estes Park (06)	4		Y 2	3 1/3
Ault (03)	3		Y-Z 3	0	Fairplay (54)	4	A	None	3 1/3
Basalt (44, 57)	3		None	3 1/3	Firestone (03)	2 <sup>7</sup>	A-B-K	Y-Z 2	0
Bayfield (20)	2		None	3 1/3	Flagler (26)	2	B-C-K	None	3 1/3
Bennett (10, 12)	3		Z 2	3 1/3	Florence (14)	2.5		Y-Z 2.5	3 1/3
Berthoud (03, 06)	3		Y-Z 3	3 1/3	Fort Lupton (03)	4		Y-Z 4	3 1/3
Blanca (38)	3	B-C-K	None	3 1/3	Fort Morgan (15)	3		Y-Z 3	3 1/3
Brush (15)	3.6		Y-Z 3.6	3 1/3	Fountain (04)	3.75	A-B-C-K	Y-Z 2	0
Buena Vista (31)	2.5		None	3 1/3	Fowler (09)	2	B-C-K	Y 2	3 1/3
Burlington (26)	2	A-B-C-K	Y-Z 2	3 1/3	Foxfield (10)	3.75	A-B-C-K	Z 3	0
Calhan (04)	2	A-B-C-K	Y-Z 2	3 1/3	Fraser (53)	4		Y-Z 4	0
Castle Pines North (47)	2.75	A-C-D-F	Y-Z 2.75	3 1/3	Frederick (03)	2.5	A-B-C-K	Y-Z 2.5	3 1/3
Cedaredge (18)	2	C	Y-Z 2	3 1/3	Fruita (08)	3	A-E-F	Y-Z 3	3 1/3
Center (23, 35)	2		None	3 1/3	Garden City (03)	3	(as of 7-1-10)	None	3 1/3
Cheyenne Wells (46)	2	A-B-C-D-K	Y-Z 2	3 1/3	Georgetown (51)	3		Y 3	0
Collbran (08)	2	A-B-C-K	None	3 1/3	Gilcrest (03)	3		Y-Z 3	3
Columbine Valley (10)	3	A-B-C-K	Y-Z 3	3 1/3	Granada (17)	2		Y-Z 2	3 1/3
Craig (42)	2.25		None	3 1/3	Granby (53)	4		Y-Z 4	3 1/3
Crawford (18)	2		None	3 1/3	Grand Lake (53)	4		Y-Z 4	3 1/3
Creede (62)	2		None	3 1/3	Green Mtn Falls (04, 43)	3		Y-Z 3	2
Crestone (35)	3		None	0	Haxtun (37)	2.5		Y-Z 1.5	3 1/3
Cripple Creek (43)	2.3		None	0	Hayden (28)	4		Z 2	3 1/3
Dacono (03)	3		Y-Z 3	3 1/3	Holly (17)	1		None	3 1/3
De Beque (08)	2	A-B-C-K	None	3 1/3	Holyoke (37)	1.5		Y-Z 1.5	3 1/3
Del Norte (23)	2		None	3 1/3	Hooper (30)	2	C	None	0
Dillon (61)	2.5		None	0	Hot Sulphur Spgs (53)	4	A-B-C-K	None	3 1/3
Dinosaur (42)	2.1	C-D	None	3 1/3	Hotchkiss (18)	2		None	3 1/3
Dolores (32)	3.5		None	0	Hudson (03)	4	A	Z-4	3 1/3
Dove Creek (58)	2	C	Y 1	3 1/3	Hugo (33)	2	B-K	Y-Z 2	3 1/3
Eads (45)	2		Y-Z 2	3 1/3	Idaho Springs (51)	3		Y-Z 3	0
Eagle (44)	4		Z 4	3 1/3	Ignacio (20)	2		None	3 1/3
Eaton (03)	3		Z 3	3 1/3	Johnstown (03, 06)	3		Y-Z 3	3 1/3

## State-Collected City Sales Taxes (Cont'd)

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

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 %
Julesburg (39)	1		Y-Z 1	3 1/3	Palmer Lake (04)	3	A	Y-Z 3	3 1/3
Keenesburg (03)	2	A	Z 2	3 1/3	Paonia (18)	2		None	3 1/3
Kersey (03)	3.6		Z 3.6	3 1/3	Parachute (24)	3.75		Z 3.75	0
Kiowa (34)	1.5		Z 1.5	3 1/3	Pierce (03)	2	B-K	Y-Z 2	3 1/3
Kit Carson (46)	2		Y-Z 2	3 1/3	Pitkin (40)	3		None	0
Kremmling (53)	4		None	3 1/3	Platteville (03)	3		Z 2	3 1/3
Lakeside (11)	2.1		None	0	Poncha Springs (31)	2		Z 2	3 1/3
La Jara (25)	3		Y-Z 3	3 1/3	Red Cliff (44)	3		None	3 1/3
La Salle (03)	3.5		Y-Z 2	3 1/3	Rico (58)	5		None	0
La Veta (16)	3		None	3 1/3	Rocky Ford (09)	3		Y-Z 3	3
Las Animas (29)	3		Y-Z 3	3 1/3	Romeo (25)	1		None	3 1/3
Limon (33)	2		Y-Z 2	3 1/3	Saguache (35)	3		None	3 1/3
Lochbuie (03)	4		Y-Z 2	0	Salida (31)	3		None	0
Log Lane Village (15)	3		Y-Z 3	0	San Luis (38)	3	A	None	3 1/3
Lyons (07)	3		Y-Z 3	3 1/3	Sawpit (50)	3		Z 3	0
Manassa (25)	1		None	3 1/3	Sedgwick (39)	1	B-C-K	None	0
Mancos (32)	4		None	0	Seibert (26)	2	B-C-D-K	Y-Z 2	3 1/3
Manitou Spgs (04) <sup>3</sup>	3.9		Y-Z 3.8	0	Severance (03)	3	C	Z 3	3 1/3
Manzanola (09)	2	A-B-C-K	Y 2	3 1/3	Silt (24)	3		Y-Z 3	3 1/3
Marble (40)	2		None	3 1/3	Silver Cliff (52)	2		Y-Z 2	3 1/3
Mead (03)	2	A-B-C-K	Y-Z 2	0	Silver Plume (51)	3		None	3 1/3
Milliken (03)	2.5		Y-Z 2.5	3 1/3	Silverton (55)	1	A-B-C-D-E-F-G-H-K-M	None	0
Minturn (44)	4		None	0	Simla (34)	4	A-B-C-K	None	3 1/3
Moffat (35)	2	C-D-E-F-G-H	None	3 1/3	South Fork (23)	2	C	None	3 1/3
Monte Vista (23)	2		None	3 1/3	Springfield (22)	2		None	3 1/3
Montezuma (61)	2		None	3	Stratton (26)	2	A-B-C-D-K	None	3 1/3
Monument (04)	3	A-B-C-K	Y-Z 2	3 1/3	<sup>5</sup> Superior (07, 11)	3.46		Y-Z 3.3	2.22
Morrison (11)	3.75		Y-Z 3	3 1/3	Trinidad (05)	4		Y-Z 4	3 1/3
Mountain View ( 11)	4		Y-Z 3	0	Victor (43)	3	A-B-C-K	None	0
Naturita (21)	4		Y-Z 3	3 1/3	Walden (59)	1		None	3 1/3
Nederland (07)	3.75		Y-Z 3	0	Walsenburg (16)	3		Y-Z 3	3 1/3
New Castle (24)	3.5		Z 2	3 1/3	Walsh (22)	3		None	3 1/3
Norwood (50)	3	C	None	3 1/3	Ward (07)	2		None	3 1/3
Nucla (21)	4		Y 2	3 1/3	Wellington (06)	3	C	Y-Z 3	3 1/3
Nunn (03)	2		Y-Z 2	0	Westcliffe (52)	2		None	3 1/3
Oak Creek (28)	3		None	3 1/3	Wiggins (15)	2		None	3 1/3
Olathe (21)	4		Y-Z 1	3 1/3	Wray (19)	2.5		Y-Z 2.5	3 1/3
Ordway (36)	2		Y-Z 2	3 1/3	Yampa (28)	2	A-D-E-F	Y-Z 2	3 1/3
Otis (27)	2		Y-Z 2	3 1/3	Yuma (19)	3		Y-Z 3	3 1/3
Ouray (56)	3		None	3 1/3					
Ovid (39)	1		Y-Z 1	3 1/3					
Palisade (08)	2	A-B-C-K	None	3 1/3					

### 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

## 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	<b>Larimer (06)</b>	.8	A-B-C-D-E-F-G-H-K	Y-Z .8	2.22
Alamosa (30)	2		None	3 1/3	* Lincoln (33)	2	F	Y-Z 2	3 1/3
<b>Arapahoe (10)</b>	.25	A-B-C-D-E-F-G-H-K-M	Y-Z .25	.5	<b>Logan (13)</b>	1	E-F-M	Y-Z 1	0
Archuleta (48)	4		None	3 1/3	<b>Mesa (08)</b>	2	A-B-C-D-E-F-G-H-K-L-M	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)	.8	A-B-C-K	Y-Z .8	0	Moffat (42)	2		None	3 1/3
Chaffee (31)	2	E	None	3	Montrose (21)	1		Y-Z 1	3 1/3
Clear Creek (51)	1		None	0	Otero (09)	1	A-B-C-E-F-K	Y-Z 1	3 1/3
Costilla (38)	1		None	0	Ouray (56)	2		None	3 1/3
Crowley (36)	2		Y-Z 2	3 1/3	Park (54)	1	A-B-C-D-K	None	3 1/3
Custer (52)	2	A-B-C-K	Y-Z 2	3 1/3	Phillips (37)	1	E	Y-Z 1	3 1/3
Delta (18)	2	E-F	None	3 1/3	<sup>4</sup> Pitkin (57)	3.6		Y-Z .5 <sup>8</sup>	0
<sup>6</sup> Douglas (47)	1	A-C	Y-Z 1	2 1/3	(in Basalt)	2.6		Y-Z .5 <sup>8</sup>	0
<sup>4</sup> Eagle (44)	1.5	A-B-C-K	None	3 1/3	Prowers (17)	1		Y-Z 1	3 1/3
Elbert (34)	1	A-B-C-D-E-G-H-K	Y-Z 1	3 1/3	Pueblo (02)	1	A-B-C-K	Y 1	3 1/3
El Paso (04)	1	A-B-C-K	Y-Z 1	0	Rio Blanco (49)	3.6	C	Y-Z 3.6	3 1/3
Fremont (14)	1.5	A-B-C-D-E-F-G-H-K	Y-Z 1.5	3 1/3	<sup>5</sup> Rio Grande (23)	2.6		None	3 1/3
Garfield (24)	1	A-B-C-K	None	3 1/3	Routt County (28)	1	A-B-C-K	Y-Z 1	3 1/3
Grand (53)	1		None	3 1/3	Saguache (35)	1	A-B-C-E-K	None	0
Gunnison (40)	1		None	3 1/3	San Juan (55)	4		None	3 1/3
Hinsdale (63)	5		Y-Z 4	3 1/3	San Miguel (50)	1	A-B-C-K	Z 1	3
Huerfano (16)	2		None	3 1/3	Sedgwick (39)	2		Y-Z 2	3 1/3
<b>Jackson (59)</b>	4		None	3 1/3	<sup>4</sup> Summit (61)	2.75		None	3 1/3
Jefferson (11)	.5		None	3 1/3	Teller (43)	1	A-B-C-K	Y 1	3 1/3
Lake (41)	4		None	3 1/3	Washington (27)	1.5	A-B-D-E-F-G-H-K	Y-Z 1.5	3 1/3
La Plata (20)	2		None	3 1/3					

### 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 **July 1, 2011**. (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.

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

CITY	Current %	Service Fee %	Lic Fee	CITY	Current %	Service Fee %	Lic Fee	CITY	Current %	Service Fee %	Lic Fee
Alamosa (30) P. O. Box 419, 425 Fourth Street Alamosa, CO 81101 (719) 589-2593	2	2 <sup>6</sup>	15.00	Central City (60) Box 249 Central City, CO 80427 (303) 582-5251	4	3 1/3	10.00	<sup>2</sup> Glendale (10) 950 So. Birch Street Glendale, CO 80246 (303) 759-1513	3.75	0	W
Arvada (11, 12) 8101 Ralston Road Arvada, CO 80002 (720) 898-7100	3.46	3 <sup>6</sup>	0	Cherry Hills Village (10) 2450 E. Quincy Cherry Hills Village, CO 80110 (303) 789-2541	3.5	.5	W	Glenwood Springs (24) 101 W. 8th Street Glenwood Springs, CO 81601 (970) 384-6400	3.7	0	25.00
<sup>2</sup> Aspen (57) 130 S. Galena Aspen, CO 81611 (970) 920-5036	2.1	3.3 <sup>6</sup>	W	Colorado Springs (04) P. O. Box 1575 MC225 Colorado Springs, CO 80901 (719) 385-5903	2.5	0	15.00	Golden (11) 911 10th Street Golden, CO 80401 (303) 384-8023	3	0	20.00
<sup>2</sup> Aurora (10, 12, 47) 15151 E. Alameda Pkwy, 5th Floor Aurora, CO 80012 (303) 739-7800	3.75	.5	W	Commerce City (12) 7887 E. 60th Ave Commerce City, CO 80022-4199 (303) 289-3628	3.5	2 <sup>6</sup>	20.00	Grand Junction (08) 250 No. 5th Street Grand Junction, CO 81501 (970) 244-1521	2.75	3 1/3	10.00
Avon (44) P. O. Box 975 Avon, CO 81620 (970) 748-4019	4 <sup>7</sup>	0	0	Cortez (32) 210 E. Main Street Cortez, CO 81321 (970) 565-8575	4.05	1 1/3	10.00	Greeley (03) 1000 10th Street Greeley, CO 80631 (970) 350-9733	3.46	0	0
Boulder (07) P. O. Box 791 Boulder, CO 80306 (303) 441-3050	3.41	0	25.00	Crested Butte (40) P.O. Box 39 Crested Butte, CO 81224 (970) 349-5338	4	1.5	0	<sup>2</sup> Greenwood Village (10) 6060 So. Quebec Street Greenwood Village, CO 80111-4591 (303) 773-0252	3	0	10.00
<sup>1</sup> Black Hawk (60) 201 Selak St. <sup>3</sup> Black Hawk, CO 80422 (303) 582-2219	5.5	0	W	Delta (18) P.O. Box 19 Delta, CO 81416-0019 (970) 874-7566	3	0	10.00	Gunnison (40) P.O. Box 239 Gunnison, CO 81230 (970) 641-8162	4	5	10.50
Breckenridge (61) P. O. Box 168 Breckenridge, CO 80424 (970) 453-2251	2.5	0	W	<sup>2</sup> Denver (01) 201 West Colfax Ave. Denver, CO 80202 (720) 913-9400	3.62	0	W	Gypsum (44) P.O. Box 130 Gypsum, CO 81637 (970) 524-7514	4	3 1/3	0
Brighton (12, 03) 22 South 4th Ave. Brighton, CO 80601 (303) 655-2041	3.75	3 1/3 <sup>6</sup>	15.00	Durango (20) 949 2nd Avenue Durango, CO 81301 (970) 375-5010	3	3 1/3 <sup>6</sup>	2.50	Lafayette (07) 1290 So. Public Rd. Lafayette, CO 80026 (303) 665-5588 x 3314	3.5	2.5 <sup>6</sup>	0
Broomfield (64) Flatiron and Arista Improv. Dist. 0.2 One DesCombes Drive Broomfield, CO 80020 (303) 464-5811	4.15	3 <sup>6</sup>	0	Edgewater (11) 2401 Sheridan Blvd. Edgewater, CO 80214 (303) 238-7803	3.5	2	50.00	La Junta (09) P. O. Box 489 La Junta, CO 81050 (719) 384-5991	3	3	0
Cañon City (14) P.O. Box 1460 Cañon City, CO 81215-1460 (719) 276-5252	2	3 1/3 <sup>6</sup>	20.00	Englewood (10) 1000 Englewood Pkwy Englewood, CO 80110 (303) 762-2422	3.5	.25	0	Lakewood (11) 480 So. Allison Pkwy Lakewood, CO 80226-3127 (303) 987-7630	3 <sup>7</sup>	0	15.00
Carbondale (24) 511 Colorado Ave. Carbondale, CO 81623 (970) 963-2733	3.5	3 1/3 <sup>6</sup>	25	Evans (03) 1100 37th Street Evans, CO 80620 (970) 475-1109	3.5	3 1/3 <sup>6</sup>	25.00	Lamar (17) 102 E. Parmenter St. Lamar, CO 81052 (719) 336-4376	3.25	3 1/3 <sup>6</sup>	8.00
Castle Rock (47) 100 North Wilcox St. Castle Rock, CO 80104 (303) 660-1395	4	3 1/3 <sup>6</sup>	10.00	Federal Heights (12) 2380 W. 90th Ave Federal Heights, CO 80260 (303) 428-3526	4.0	0	15.00	Larkspur (47) P.O. Box 310 Larkspur, CO 80118 (303) 681-2324	4	0	25.00
Centennial (10) 13133 E. Arapahoe Rd Centennial, CO 80112 (303) 325-8000	2.5	3	25.00	Fort Collins (06) P. O. Box 580 Fort Collins, CO 80522 (970) 221-6780	3.85	0	0	Littleton (10, 11, 47) 2255 W. Berry Avenue Littleton, CO 80165 (303) 795-3768	3	2.5 <sup>6</sup>	0
				Frisco (61) P.O. Box 4100 Frisco, CO 80443 (970) 668-9127	2	3 1/3 <sup>6</sup>	75.00	Lone Tree (47) 9220 Kimmel Dr., Ste. 100 Lone Tree, CO 80124 (303) 708-1818	1.8125	0	10.00

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

CITY	Current %	Service Fee %	Lic Fee	CITY	Current %	Service Fee %	Lic Fee	CITY	Current %	Service Fee %	Lic Fee
Longmont (07) 350 Kimbark Street Longmont, CO 80501 (303) 651-8672	3.275	3 <sup>6</sup>	25.00	<b>Ridgway (56)</b> P. O. Box 10 Ridgway, CO 81432-0010 (970) 626-5308	3.6	2 1/3	25.00	Timnath (06) P.O. Box 37 Timnath, CO 80547 (970) 224-3211	3	3 1/3	W
Louisville (07) 749 Main Louisville, CO 80027 (303) 335-4514	3.5	0	25.00	Rifle (24) P. O. Box 1908 Rifle, CO 81650 (970) 625-2121	3.5	0	12.00	Vail (44) 75 Frontage Rd. Vail, CO 81657 (970) 479-2125	4	0	0
<b>Loveland (06)</b> 500 E. 3rd Street Loveland, CO 80537 (970) 962-2698	3 <sup>7</sup>	2 <sup>6</sup>	20.00	<sup>2</sup> Sheridan (10) 4101 S. Federal Sheridan, CO 80110 (303) 762-2200	3.5	0	10.00 215.00 <sup>9</sup> 65.00 <sup>10</sup>	Westminster (11, 12) 4800 W. 92nd Avenue Westminster, CO 80031 (303) 658-2065	3.85	0	0
Montrose (21) P. O. Box 790 Montrose, CO 81402 (970) 240-1400	3	1 1/3	35.00	Silverthorne (61) P. O. Box 1309 Silverthorne, CO 80498 (970) 262-7300	2	2 1/3 <sup>6</sup>	75.00	Wheat Ridge (11) 7500 W. 29th Avenue Wheat Ridge, CO 80215-6713 (303) 235-2820	3	2 <sup>6</sup>	20.00
Mt. Crested Butte (40) P. O. Drawer 5800 Mt. Crested Butte CO 81225 (970) 349-6632	5 3 <sup>8</sup>	3 1/3	0	Snowmass Village (57) P. O. Box 5010 Snowmass Village, CO 81615 (970) 923-3796	3.5	0	85.00	Windsor (03, 06) 301 Walnut Windsor, CO 80550 (970) 686-7476	3.2	2 1/3 <sup>6</sup>	10.00
<b>Mountain Village (50)</b> 455 Mountain Village Blvd, Ste A Mountain Village CO 81435 (970) 728-8000	4.5	3 1/3	0	<b>Steamboat Springs (28)</b> P. O. Box 775088 Steamboat Springs, CO 80477 (970) 879-2060	4.75	0	0	Winter Park (53) P.O. Box 3327 Winter Park, CO 80482 (970) 726-8081	5	0	60.00
<b>Northglenn (12, 03)</b> 11701 Community Center Dr. Northglenn, CO 80233 (303) 450-8729	4	1 <sup>4</sup>	15.00	<sup>1</sup> Sterling (13) P. O. Box 4000 Sterling, CO 80751 (970) 522-9700	3	0	0	Woodland Park (43) P. O. Box 9045 Woodland Park CO 80866-9045 (719) 687-9246	3 1 <sup>8</sup>	0	50.00
Parker (47) 20120 E. Main St. Parker, CO 80138-7334 (303) 805-3228	3	1 <sup>6</sup>	20.00	Telluride (50) P.O. Box 397 Telluride, CO 81435 (970) 728-3071	4.5	1.35	0				
Pueblo (02) P. O. Box 1427 Pueblo, CO 81002 (719) 553-2659	3.5	0	50.00	Thornton (12) 9500 Civic Center Drive Thornton, CO 80229 (303) 538-7400	3.75	3.0 <sup>6</sup>	0				

## Footnotes for Home Rule 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 July 1, 2011 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.

<sup>8</sup> Use tax

<sup>9</sup> Business license for within city limits.

<sup>10</sup> Business license for businesses outside city limits that do business within the city limits.

( ) County in which the city is located. See chart on page 3.

W Contact the city directly.