

## **Sales/Use Tax - CD Tax (SCFD -- Special District Tax)**

*What is the Scientific Cultural Facilities District Tax (CD) Tax?*

The Scientific Cultural Facilities District Tax or Cultural District (CD) tax is a 0.1% tax that was voted upon by Metro Denver taxpayers in 1988. The tax boundaries for SCFD are basically the same as the Regional Transportation District (RTD) boundaries (see [Regional Transportation District](#) within this tax index.) This state collected special district tax is reported on the [DR 0100](#) Colorado Retail Sales Tax Return. The CD tax is combined with the RTD and Football District tax (FD) in the total amount of 1.2%. The Special District tax is located in the third column of the DR 0100. Boundaries for the tax may be found in publication [DRP 1002](#) "Colorado Retail Sales and Use Tax Rates."

Although state collected, after the tax is collected it is distributed to localities in which it applies for the purpose of supporting scientific and cultural organizations in the Metro Denver region.

While the CD tax was due to expire effective June 30, 2006 it has been extended until the year 2018. The CD tax will take effect in Douglas County July 1, 2006.