

Regulation (39-)26-102.16.

The retail sales tax is imposed upon the sale of tangible personal property to the user or consumer in this state and also upon the sale of telephone, telegraph, steam, gas and electric service, accommodations and the serving of meals except in the case of specific statutory exemptions.

For the purposes of this Article, this tax is imposed upon the transaction called the sale, and is applicable whether the transaction is between private parties or between a licensed vendor and vendee.

Regulation (39-) 26-102.17.

"Taxpayer" means any person obligated to make a return and to pay over to the executive director the tax collected or to be paid under the provisions of the Act, whether such person is a retailer, consumer or purchaser. (J. A. Tobin Construction Co. v. Hugh H. C. Weed, Jr., 158 Colo 430, 407 P2d 350 (1965).)