## Sales and Use Tax (Baseball Tax)

Does the Baseball Stadium District Tax still allow a service fee?

Yes. The state collected baseball district administered by the state does allow a service (vendor's) fee. Other special district taxes that allow a service fee include the Regional Transportation District (RTD), Local Improvement District (LID), and Mass Transit District.

However, the Rural Transportation Authority (RTA) and Local Marketing Special Districts do not allow a service fee.

See DR 1002 Colorado Sales and Use Tax Rates for a complete listing of service fees and amounts allowed for specific areas.