STATE OF COLORADO

DEPARTMENT OF REVENUE
Taxpayer Service Division

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NEWS RELEASE

For Immediate Release

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Football Stadium District sales tax expires December 31

Denver, CO, November 22, 2011 – Beginning January 1, taxpayers will no longer pay the one-tenth of one percent Football District sales/use tax in the Denver area. The Metropolitan Football Stadium District (FD) tax will end on December 31, 2011 as planned in the law that established the tax.

Taxpayers should not pay this tax after December 31 and businesses should not collect the tax after December 31. The Football District has generally the same geographic boundaries as the Denver area's Regional Transportation District (RTD).

Exceptions
Leases that are still in effect after December 31 may be subject to the Football Stadium District (FD) tax through the life of the contract. Businesses should use the form DR 0200, Colorado Baseball/Football District – Supplement to report the FD tax collected through leases. The same form should be used to report the Baseball Stadium District (BD) tax still being collected on leases entered into before January 1, 2001 that are still in effect.

The RTD and the Scientific and Cultural Facilities District (CD) taxes remain in effect in the Denver area. The RTD tax rate is 1% (one percent) and the CD tax rate is 0.1% (one-tenth of a percent) for a total Denver metropolitan special district tax of 1.1%.

History
The Metropolitan Football Stadium District tax went into effect January 1, 2001 to help fund construction of Invesco Field at Mile High, now known as Sports Authority at Mile High. The sales tax replaced the Denver Metropolitan Major League Baseball Stadium District (BD) Tax.

Colorado Tax Services and Information
For Colorado online filing and tax account management services available through the Colorado Department of Revenue, visit www.Colorado.gov/RevenueOnline

For general information about Colorado taxes, visit the Colorado Taxation Web site, www.TaxColorado.com

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