Checklist for Local Governments or Entities Implementing a New Tax or Changed Tax Rate

Before the Tax Election

1. Contact the Colorado Department of Revenue (DOR) about an ordinance or resolution for any new tax or change in rate by **January** for an April or May election, or by **July** for a November election.
2. Send proposed draft of the ordinance or resolution to the DOR for review. A sample ordinance or resolution can be sent to you upon request.
3. Receive approval of draft ordinance or resolution by the DOR.
4. An ordinance or resolution **must** be written and approved prior to an election and signed by the county board, city council or petition signed by 5% of the electors.
5. Proposal must be submitted at the next regular general election if within next 120 days. If no general election, then within 30-90 days at a special election.
6. Must publish proposal four (4) separate times, one week apart, in official newspaper (or other media) of the county.
7. Develop ballot question and comply with general election laws.
8. Comply with the requirement for the contents of sales tax ordinances and ordinances as detailed in §29-2-105, C.R.S.
9. Notify the DOR, Local Government Support Unit, of the adoption of new tax or change in tax rate 45 days prior to effective date of January 1 or July 1.

Action after Election

1. Within 10-14 days after the election send a copy of the following to the DOR,
   a. The ballot question or sample ballot
   b. The election results (certified copy must ultimately be submitted when available)
   c. The abstract of the votes cast
   d. The proof of publication (copies of the newspaper articles or certification from the local media that the proposal was published)
   e. Finalized copy of the ordinance or resolution
2. Return signed copy of a Memorandum of Understanding sent to you by the DOR if you are implementing a new tax. This is for the control of confidential sales tax distribution information.
3. It is the ultimate responsibility of the local government to notify their vendors of the new tax or tax change in their jurisdiction. A listing of accounts and mailing addresses will be supplied to the local jurisdiction by the DOR for their notification.
4. All requirements for new taxes and changes must be finalized with the DOR by May or November respectively so that new coupon books and publications, i.e. DR 1002 Colorado Sales/Use Tax Rates and DR 1250 History of Local Sales and County Lodging Taxes, can be expedited.

Mailing Address for all Documents

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