FYI – For Your Information

Special Regulation: Ready-Mix Concrete

Ready-mix concrete is taxable on the delivered price, which includes minimum load and transportation charges. Standby charges charged after arrival at the destination are not taxable if segregated on the customer's invoice.

Citation:

Ready-Mix Concrete, Special Regulations for Specific Businesses, 1 CCR 201-5, page 34.



Colorado Department of Revenue Taxpayer Service Division 1375 Sherman St. Denver, Colorado 80261

Forms and other services: (303) 238-FAST (3278) Assistance: (303) 238-SERV (7378) Fuel Tax: (303) 205-5602 www.taxcolorado.com

PAGE 1 OF 1 **SALES 49 (07/93)**