Sales Tax - Regional Transportation District

What is the Regional Transportation District Tax?

The Regional Transportation District (RTD) tax levies a sales and use tax of 1.0 percent within the areas in which RTD applies.

The state-collected RTD tax was increased from 0.6 percent to 1 percent (increased by .4%) January 1, 2005.

Businesses who automatically receive a Colorado Retail Sales Tax Return Form DR 0100 coupon booklet and are located within an RTD boundary will have a preprinted column of the tax rate on their state sales tax return. The pre-printed rate may also include Scientific and Cultural District (SCFD) tax of .1% and the Football District (FD) tax of .1%

Businesses who do not have a fixed location and do not receive a coupon booklet but sell within RTD must still collect and remit the 1% RTD tax and include that amount on the DR 0100 return in the RTD column.

The RTD tax does have certain exemptions that apply, such as food for home consumption, gas and electricity for residential use, occasional sales by charitable organizations, farm equipment and pesticides.

The service fee for collection and remittance of the RTD tax is 3 1/3 percent.