Sales and Use Tax (RTA)

What is the Rural Transportation Authority?

The Rural Transportation Authority became effective January 1, 2001 and encompasses only specific districts within Colorado. Voted upon by Colorado taxpayers, RTA Tax is a sales/use tax collected by the state on the DR 0100 Colorado Retail Sales Tax Return in the Special District column. The RTA tax is also collected if a taxpayer is filing a DR 0173 Retailer's Use Tax Return within columns specifically designated for the RTA district in which the taxpayer is to collect the tax. Additionally, if consumer use tax is being reported the Form DR 0251 RTA Consumer Use Tax Return and Instructions is used exclusively for RTA collection. Not all RTA districts have a use tax.

While collected by the state and remitted back to designated RTA areas, the tax is used primarily to provide roadway capital improvements, additional highway maintenance, and increased or expanded transit services within RTA boundaries. The costs of these improvements and services are funded by the RTA

See publication DRP 1002 Colorado Sales and Use Tax Rates for both the tax rates and boundaries of the RTA tax.