



COLORADO
Department of Revenue

Taxation Division

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MEMORANDUM

TO: To Whom It May Concern

FROM: Shannan Marsh, City/County Tax Specialist
 Local Government Support Unit

Date: **December 4, 2018**

SUBJECT: LOCAL TAX CHANGES – EFFECTIVE January 1, 2019

STATE COLLECTED

City Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Berthoud Sales/Use Tax Increase	4%	None	4% Y-Z	3.33%
Fleming Add Use Tax	2%	B-C-D-E-G-H-K-L- M	2% Y-Z	2.22%
Georgetown Sales/Use Tax Increase	4.50%	None	3.50% Y	None
Manitou Springs Sales Tax Decrease	3.60%	None	3.50% Y-Z	None
Minturn Add Use Tax	4%	None	4% Z	None

County Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Boulder Sales Tax Extension	0.985%	A-B-C-K	0.985% Y-Z	None
Chaffee Sales Tax Increase	2.75%	E	None	3%
Douglas Add Exemption	1%	A-B-C-D-E-G-H-K- L-M-N-O-P-Q	1% Y-Z	2.33% ⁴
Larimer Sales/Use Tax Increase	.80%	A-B-C-D-E-G-H-K	.80% Y-Z	2.22%
Logan Sales Tax Extension	1%	E-M	1% Y-Z	None
Park Sales Tax Extension	1%	A-B-C-D-K	None	3.33%
Saguache Sales Tax Increase	2.50%	A-B-C-E-K	None	None
Sedgwick Removing Exemptions	2%	D-E-H	2% Y-Z	3.33%

Subject: LOCAL TAX CHANGES – EFFECTIVE January 1, 2019 (Continued)

Special District Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Conifer MDT New Tax	.75%	A-B-C-D-E-G-H-K- L-M-N-O-P	None	3.33%
Eagle-Vail MDT New Tax	1%	A-B-C-D-E-G-H-K- L-M-N-O-P	None	3.33%
Sedgwick County Lodging New Tax	2%	None	None	None

Self-Collected

City Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Black Hawk Use Tax Increase	6%	W	6%	None
Central City Sales Tax Increase	6%	W	6%	3.33%
Denver Sales/Use Tax Increase	4.31%	W	W	None

Exemptions and Other Notations

*A = Food for home consumption	*M = School-related sales
*B = Machinery and machine tools (as defined on form DR 1191)	*N = Biogas production system components
*C = Gas, electricity, etc., for residential use	*O = Property used in space flight
*D = Occasional sales for charitable organizations	*P = Machinery or machine tools equipment used for processing recovered materials per business list on Public Health & Environment
*E = Farm equipment	*Q = Sales on retail and retail marijuana products
*G = Food sold through vending machines	*W = Contact the city
*H = Low-emitting vehicles (over 10,000 lbs.)	*Y = Motor vehicles
*K = Renewable energy components	*Z = Building materials
*L = Beetle wood products	*4 = capped at a certain amount – see DR 1250 for amount