

## History of Local Sales/Use Taxes

State of Colorado  
 Department of Revenue  
 July 2017

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Adams County Sales	.75%	No	7/1/83	Yes	A-B-C-D-E-G-H-K		0%	100% County 1% Sales/Use (Y-Z) Expired (7/1/85) .5% (1/1/94) To expire (12/31/2028) .5% to .7% (1/1/2000) To expire (12/31/2026) Exemptions D & E added (1/1/2000) Exemptions F, G & H added (1/1/2002) .7% to .75% (1/1/07) Exemption F eliminated by legislation (07/01/12)
Aguilar	3%	Yes	7/1/04	Yes	None	Y-Z	1.5%	
Akron	2.5%	Yes	1/1/81	Yes	B-C-K	Y-Z	3 1/3%	Repealed food exemption (1/1/87) 1% to 2% (1/1/01): Sales/Use 2% to 2.5% (1/1/09) Sales/Use
Alamosa	2%	Yes	1/1/81	No	W	W	2%	1% to 1.5% (7/1/88) 1.5% to 2% (10/18/89) Self Collected (8/28/97)
Alamosa County Sales	3%	No	1/1/79	Yes			3 1/3%	60% of Alamosa to Alamosa 60% of Hooper to Hooper Balance to remainder of County 2% to 3% (1/1/84) Use tax (1/1/84) 3% to 2% (1/1/88) Repealed Use Tax (1/1/88) 100% County-IGA removed effective (2/1/06) 2% to 3% (1/1/16) (Expire 12/31/2036) 2.25% (1/1/2037)
Alamosa Local Marketing	4%	No	1/1/04	Yes				3% to 4% (1/1/04)
Alamosa County Lodging	1.9%		1/1/89	Yes				
Alma	3%	No	7/1/88	Yes			3 1/3%	
Antonito	4%	No	7/1/72	Yes			3 1/3%	1% to 2% (1/1/78) 2% to 4% (7/1/92) Service Fee increased service fee from 3% to 3 1/3% (7/1/92)
Arapahoe County Sales	.25%	Yes	1/1/04	Yes	A-B-C-D-E-G-H-K-M	Y-Z	.5%	Expires (12/31/2023) Exemption M added (1/1/2012) Exemption F eliminated by legislation (07/01/12)

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Archuleta County Sales	4%	No	1/1/69	Yes			3 1/3%	1% to 2% (1/1/84) 2% to 4% (1/1/89) until 12/31/08 Distribution effective 1/1/96: 50% County & 50% Pagosa Springs Distribution 1/1/89 through 12/31/95: of the 4%, first 2%-50% County & 50% Pagosa Springs. Second 2%-60% County & 40% Pagosa Springs. 100% County-IGA removed effective (2/1/06) 2% extended without an ending date
Archuleta County Lodging	1.9%		1/1/88	Yes				Pagosa Springs excluded (1/1/06)***
Arvada	3.46%	Yes	1/1/69	No	W	W	3%	1% (1/1/69) 1% to 2% (1/1/74) 2% to 3% (4/1/81) 3% to 3.21% (2/1/94) Cap of \$100 on service fee 3.21% to 3.46% (1/1/06)
Arista LID (Broomfield)	.2%	No	11/1/06	No	W	W	0%	Broomfield collects the tax (11/1/06)
Aspen	2.4%	No	1/1/71	No	W	W	3.3%	1% to 2% (7/1/73) 2% to 1% (7/1/85) 1% to 1.25% (1/1/89) 1.25% to 1.70% (7/1/90) 1.70% to 2.2% (1/1/01) Self Collected (7/1/92) Cap of \$50 on service fee (7/1/92) 2.1% to 2.4% (1/1/13)
Aspen Park Metropolitan District (See Metropolitan District Section)								
Ault	3%	Yes	7/1/77	Yes		Y-Z	0%	Use Tax (1/1/79) Sales/Use 2% to 3% (7/1/04)
Aurora	3.75%	Yes	1/1/64	No	W	W	.5%	2% to 3% (12/1/74) 3% to 3.5% (8/1/86) 3.5% to 3.75% (1/1/94)
Avon	4%	No	10/18/78	No	W	W	0%	1% to 2% (1/1/79) 2% to 3% (1/1/80) 3% to 4% (1/1/81) Self Collected (1/1/83) Eliminated service fee (1/1/88)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Bachelor Gulch Metropolitan District (See Metropolitan District Section)								
Baptist Road RTA (See RTA Section)								
Basalt	3%	No	1/1/71	Yes			3 1/3%	Use Tax (1/17/80) Use Tax repealed (3/12/80) Direct for Pitkin County, only
Basalt RTA (See RTA Roaring Fork)								
Baseball Dist. Tax	0%	Yes	8/1/91	Yes	A-C	Same as State	3 1/3%	Use Tax effective (4/17/89) .1% expired 12/31/00 Sales/Use
Bayfield	3%	No	1/1/71	Yes			3 1/3%	1% to 2% (7/1/92) 2% to 3%(1/1/16) (Increase expires 12/31/2036)
Bennett	4%	Yes	7/1/74	Yes		Z	3 1/3%	2% Use Tax added (1/1/96) 2% to 3% (7/1/06) 3% to 4% (1/1/16)
Bent County Sales	1%	Yes	7/1/71	Yes		Y-Z	0%	100% County Use Tax 1% (1/1/89)
Bent County Lodging	.9%		1/1/89	Yes				
Berthoud	3%	Yes	1/1/71	Yes		Y-Z	3 1/3%	2% to 3% (7/1/90) Sales/Use 3% to 2% (7/1/94) Sales/Use 2% to 3% (1/1/98) Sales/Use
Black Hawk	6%	Yes	7/1/68	No		Z	0%	2% to 4% (1/1/78) Use tax 4% (7/1/91) Repealed use tax on MV (6/12/96) 4% to 5.5% (1/1/09) Sales/Use Self collected (7/1/10) 5.5% to 6% (1/1/17)
Blanca	3%	No	1/1/85	Yes	B-C-K		3 1/3%	2% (1/1/85) 2% to 3% (1/1/07)
Blue River	2.5%	No	1/1/14	Yes			2%	Effective 1/1/14

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Boulder	3.86%	Yes	8/1/65	No	W	W	0%	1% to 2% (1/6/68) 2% to 2.15% (1/1/82) 2.15% to 2.53% (1/1/88) 2.53% to 2.86% (1/1/90) Eliminated service fee (1/94) 2.86% to 3.11% (1/1/96) 3.11% to 3.26% (1/1/98) 3.26% to 3.41% (1/1/04) 3.41% to 3.56% (1/1/07) through 12/31/07 3.56% to 3.41% (1/1/08)  2.30% to 2.68% (1/1/88) 2.68% to 3.01% (1/1/90) Eliminated service fee (01/94) 3.01% to 3.26% (1/1/96) 3.26% to 3.41% (1/1/98) 3.41% to 3.56% (1/1/2004) 3.56% to 3.71% (1/1/07) through 12/31/07 3.71% to 3.56% (1/1/08) Food for immediate consumption .25% extended to 12/31/35 3.41% to 3.56% (1/1/14) Sales/Use 3.56% to 3.86% (1/1/15) 3.86% to 4.01% (7/1/16)
Boulder County Sales	.985%	Yes	1/1/94	Yes	A-B-C-K	Y-Z	0%	.25% to .35% (1/1/95) Sales/Use .35% to .40% (1/1/99) Sales/Use .1% to expire (12/31/2019) .25% to expire (12/31/2034) 100% County .40% to .45% (1/1/02) Sales/Use .45% to .55% (07/01/02) Sales/Use .55% to .65% (1/1/05) Sales/Use .05% to expire (12/31/2018) .65% to .8% (01/01/11) Sales/Use .15% to expire 12/31/2030 .8% to .985% (1/1/15) Sales/Use .185% to expire (12/31/2034)
Boulder County LID (Niwot)	1%		1/1/93	Yes	A-I-J		0%	.5% to 1% (1/1/08)
Breckenridge	2.5%	No	1/1/76	No	W	W	0%	Self Collected (7/1/84) Repealed Service fee (11/1/92) 2% to 2.5% (6/1/97)

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Brighton	3.75%	Yes	7/1/70	No	W	W	3 1/3%	Use Tax 1% (10/23/73) 1% to 2% (1/1/77) Sales/Use 2% to 3% (1/1/83) Sales/Use 3% to 3.75% (7/1/91) Sales/Use Self Collected (1/1/2003)
Broomfield	0%	Yes	7/1/72	No	W	W	0%	1% to 2% (1/1/80) Sales/Use 2% to 3% (7/1/84) Sales/Use 3% to 3.5% (1/1/90) Sales/Use 3.5% to 3.75% (1/1/95) Sales/Use Self Collected (11/16/01)
Broomfield City/County	4.15%	W	11/15/01	No	W	W	3%	
Brush	4%	Yes	7/1/80	Yes		Y-Z	3 1/3%	2% to 3% (1/1/88) 3% to 3.6% (1/1/07) 3.6% to 4% (1/1/15)
Buena Vista	2.5%	No	1/1/73	Yes			3 1/3%	1% to 2% (1/1/86) 2% to 2.5% (7/1/10)
Burlington	2%	Yes	1/1/81	Yes	A-B-C-E-K	Y-Z	3 1/3%	Exemption E (11/9/15)
Calhan	3%	Yes	7/1/82	Yes	A-B-C-K	Y-Z	3 1/3%	2% to 3% (1/1/13)
Canon City	3%	Yes	1/1/76	No	W	W	3 1/3%	2% (7/1/82) 2% to 2.5% (1/1/83) 2.5% to 2% (7/1/86) Self Collected (7/1/88) Reduce Service Fee (7/1/04) Increase Service Fee (1/1/2005) 2% to 3% (1/1/17)
Carbondale	3.5%	Yes	7/1/71	No	W	Y-Z	3 1/3%	2% to 3% (1/1/81) 3% to 3.5% (7/1/96) Sales/Use Self Collected (1/1/06)
Carbondale RTA (See RTA - Roaring Fork)								
Castle Pines	2.75%	Yes	7/1/08	Yes	A-C-D	Y-Z	3 1/3%	2.75% (7/1/08)
	1.375%	Yes	7/1/14	Yes	A-C-D	Y-Z	3 1/3%	Reduced rate in PIF Area
Castle Rock	4%	Yes	1/1/77	No	W	W	3 1/3%	1% to 2% (1/1/87) Sales/Use 2% to 3% (7/1/88) Sales/Use 3% to 4% (1/1/90) Sales/Use 4% to 3.25% (1/1/91) Sales/Use 3.25% to 4% (1/1/95) Sales/Use 4% to 3.6% (1/1/96) Sales/Use To increase from 3.6% to 4% (1/1/2011) Sales/Use Added exemptions for B-D (7/1/97) Self collected (7/1/03)

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Cedaredge	2%	Yes	7/1/84	Yes	C-D	Y-Z	3 1/3%	1.5% to 2% (1/1/08)
Centennial	2.5%	W	1/1/02	No	W	W	3.0%	1.5 to 2.5% (1/1/2004) Self Collected (1/1/09) Service fee from 3 1/3% to 3% (1/1/04)
Center	2%	No	1/1/79	Yes			3 1/3%	1% to 2% (7/1/83)
Central City	4%	Yes	8/1/65	No	W	W	3 1/3%	3% to 4% (7/1/77) Self Collected (7/1/85)
Chaffee County Sales	2.5%	No	7/1/75	Yes	E		3%	Determined by Motor Vehicle Registration 14.01% Buena Vista 02.71% Poncha Springs 29.00% Salida 54.28% Remainder of County Distribution changes (1/1/02) 1% to 2% (1/1/81) 100% County-IGA removed effective (9/1/05) Added exemption for farm equipment (1/1/08) 2% to 2.5% (1/1/16)
Chaffee County Lodging	1.9%		1/1/91	Yes				
Cherry Hills Vlg	3.5%	Yes	1/1/68	No	W	W	2.50%	2% to 3% (2/1/79) 3% (1/1/86) Use Tax 3% to 3.5% (11/1/90) Sales .50% to 2.50% Service Fee
Cheyenne Wells	2%	Yes	1/1/83	Yes	A-B-C-D-K	Y-Z	3 1/3%	1% to 2% (7/1/85) Added exemptions for A-B,C (1/1/91) D (7/1/96)
Clear Creek County Sales	1%	No	7/1/76	Yes			0%	100% County Eliminated Service Fee (1/1/87)
Clear Creek County Lodging	2%		1/1/91	Yes				
Collbran	2%	No	1/1/77	Yes	A-B-C-K		3 1/3%	1% (1/1/77) 1% to 2% (1/1/81)

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Colorado Springs	3.12%	Yes	3/1/68	No	W	W	0%	1% to 2% (1/1/72) 2% to 2.5% (4/1/84) 2.5% to 2.4% (1/1/93) 2.4% to 2.3% (1/1/94) 2.3% to 2.2% (1/1/95) 2.2% to 2.1% (1/1/96) 2.1% to 2% (1/1/97) 2% to 2.1% (7/1/97) 2.1% to 2.5% (1/1/02) .625% on telecom. & residential Utilities added (7/1/93) repealed (7/1/94) Reduce service fee 3% to 0% (1/1/2010) 2.5% to 3.12% (1/1/16)
Colorado, State of	2.9%	Yes	1935	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		3.33%	2% to 3% (1965) 3% to 3.5% (5/1/83) 3.5% to 3% (8/1/84) 3% to 2.9% (1/1/01) Reduce Service Fee to 2 1/3% (7/1/03) Increased Service Fee to 3 1/3% (7/1/05) Reduce Service Fee to 1.35% for monthly filers (3/1/09) Eliminated Service Fee for all filers (7/1/09) Increased Service Fee for all filers to 2.22% (6/1/11) Exemption F eliminated by legislation (07/01/12) Exemption N effective 5/17/14 Exemption O effective (7/1/14) 2.22% to 3.33% Service Fee increased (7/1/14) Exemption P (7/1/16) Exemption Q (7/1/17)
Columbine Valley	3%	Yes	7/1/82	Yes	A-B-C-K	Y-Z	3 1/3%	
Commerce City	4.5%	Yes	3/31/71	No	W	W	2%	2% (3/31/77) 2% to 3% (7/1/84) 3% to 3.5% (10/1/88) 3.5% to 4.5% (1/1/14)
Conejos County Lodging	1.9%		1/1/89	Yes				
Cortez	4.05%	Yes	3/1/65	No	W	W	1 1/3%	1% (3/1/65) 1% to 2% (11/1/74) 2% to 2.5% (1/1/84) Service Fee 5% to 3 1/3% (1/1/84) 2.5% to 3.5% (1/1/86) 3.5% to 4.05% (1/1/02) Service fee 3 1/3% to 1 1/3% (1/1/02)

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Costilla County Sales	1%	No	7/1/69	Yes			0%	75% County 20% San Luis 5% Blanca 100% County-IGA removed effective (2/1/06)
Costilla County Lodging	1.9%		1/1/89	Yes				
Craig	2.25%	No	7/1/86	Yes			3 1/3%	1.5% to 2% (1/1/91) Sales 1.5% to 2% (2/1/91) Use 2% to 2.25% (1/1/01) Repealed Use tax (10/1/93) Service Fee added (1/1/92)
Crawford	2%	No	7/1/89	Yes			3 1/3%	
Creede	2%	No	1/1/77	Yes			3 1/3%	1% (1/1/77) 1% to 2% (1/1/84)
Crested Butte	4.5%	Yes	7/1/71	No	W	W	1.5%	3% (1/1/74) Use Tax 4% (7/1/81) 3% to 4% (1/1/83) Self collected (11/1/2003) Reduced Service Fee (1/1/10) from 3 1/3% to 1 1/2% 4% to 4.5% (1/1/16)
Crested Butte RTA (See RTA - Gunnison Valley)								
Crestone	3%	No	1/1/94	Yes			0%	1% to 3% (7/1/2000)
Cripple Creek	2.3%	No	7/1/72	Yes	A		0%	1% to 2% (7/1/83) 2% of 2.3% (1/1/2004) (Expire 12/31/19)
Crowley County Sales	2%	Yes	7/1/89	Yes		Y-Z	3 1/3%	100% County
Cultural District	.1%	Yes	1/1/89	Yes	A-B-C-D-E-G-H-K-L- M-N-O-P-Q	Same as state	3.33%	.1% (1/1/89) Use tax effective (4/17/89) To expire (6/30/2006) Extended to (6/30/2030) Extended Boundaries (7/1/06) Eliminated Service Fee (10/1/09) Increase Service Fee to 2.22% (6/1/11) Exemption N effective (5/17/14) Exemption O effective (7/1/14) 2.22% to 3.33% effective (7/1/14) Exemption P (7/1/16) Exemption Q (7/1/17)
Custer County Lodging	2%		1/1/08	Yes				Exemption F eliminated by legislation (07/01/12) Added exemptions B-G-H effective 1/1/14
Custer County Sales	2%	Yes	7/1/86	Yes	A-B-C-K	Y-Z	3 1/3%	100% County 1% to 2% (1/1/94)



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Dacono	3%	Yes	7/1/73	No		Y-Z	3 1/3%	Use Tax (8/15/78) 1% to 3% (7/1/86) Sales/Use Self Collected (7/1/15)
De Beque	2%	Yes	1/1/77	Yes	A-B-C-K	Z	3 1/3%	Added exemption for Electricity and machinery (1/1/82)
Del Norte	2%	No	7/1/78	Yes			3 1/3%	1% (7/1/78) 1% to 2% (1/1/83)
Delta County Sales	2%	No	7/1/70	Yes	E		3 1/3%	Determined by Federal Census 80.00% to county of 2% Remaining 20.00% to be distributed as follows: Effective 12/1/01 45.83% Delta City 20.62% Orchard City 10.72% Paonia 6.93% Hotchkiss 13.28% Cedaredge 2.62% Crawford 1% to 2% (1/1/83) 100% County-IGA removed effective (2/1/06) Exemption F eliminated by legislation (07/01/12)
Delta County Lodging	1.9%		7/1/88	Yes				
Delta	3%	Yes	7/1/73	No	W	W	0%	Self Collected (7/1/81) 1% to 2% (1/1/79) Eliminated Service Fee (8/1/86) 2% to 3% (10/1/91) Increased License fee from \$5.00 to \$10.00 (7/1/98)
Denver	3.65% 4%  7.25%	Yes Food and liquor for immediate consumption Automobile Rentals less than 30 days	1948	No	W	W	0%	3% (10/1/69) 3% to 3.5% (4/1/86) 4% on all non-exempt food and beverage 11/1/86 - 11/30/86 4% on food for immediate consumption (11/1/87) Reduced service fee from 2% to 1% effective (7/1/88) Reduce service fee from 1% to .5% (1/1/03) 3.5% to 3.62%(1/1/07) General sales rate only, other city sales tax rates are unchanged Eliminated service fee (10/1/09) 3.62% to 3.65% (1/1/15)
Dillon	2.5%	No	7/1/76	Yes			0%	Repealed service fee (1/1/93) 2% to 2.5% (7/1/08)
Dinosaur	2.1%	No	1/1/02	Yes	C-D		3 1/3%	

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Dolores	3.5%	No	1/1/69	Yes			0%	1% to 2% (1/1/83) 2% to 3.5% (7/1/90) Repealed service fee (7/1/10)
Douglas County Sales	1%	Yes	1/1/95	Yes	A-B-C-D-E-G-K-L-M	Y-Z	2 1/3%	100% County .17% to 1% (1/1/96) Sales/Use To reduce as follows: 1% to .53% (12/31/2020) .53% to .30% (12/31/2024) .30% continue in perpetuity Reduce Service Fee From 3 1/3% to 2 1/3% (1/1/2004) Cap Service Fee at \$200 per month Add exemptions (1/1/14)
Douglas County LID	.5%	No	7/01/08	Yes	I-J		0%	
Lincoln Station								
Douglas County STR	1%	Short-term Rental Tax	1/1/92					Rescinded 12/31/12
Dove Creek	2%	Yes	1/1/70	Yes	C	Y	3 1/3%	1% to 2% (7/1/81) 1% Use Tax (7/1/74)
Durango	3%	Yes	4/1/62	No	W	W	2%	1% (4/1/65) 1% to 2% (7/1/80) 2% to 2.5% (6/1/99) 2.5% to 3% (7/1/05) reduce service fee 3/1/3% to 2%
Eads	2%	Yes	7/1/86	Yes		Y-Z	3 1/3%	
Eagle	4.5%	Yes	1/1/71	Yes		Z	3 1/3%	2% (1/1/71) 2% to 4% (1/1/82) Use tax 4% (7/1/98) 4% to 4.5% (7/1/16) Sales Only
Eagle County Sales	1% .5%	No Mass transit	1/1/82 1/1/96	Yes Yes	A-B-C-K A-B-C-K		3 1/3% 3 1/3%	85% County 15% Incorporated Areas Includes Avon, Basalt, Eagle, Gypsum, Minturn, Red Cliff and Vail MTS 100% County 100% County-IGA removed effective (2/1/06)
Eaton	3%	Yes	1/1/77	Yes		Z	3 1/3%	2% to 3% (1/1/90) 3% use on Z (5/1/02)
Edgewater	3.5%	Yes	7/1/69	No	W	W	2%	2.5% (1/1/80) 2.5% to 3% (8/1/82) 3% to 3.5% (3/12/87) Reduced service fee from 3% to 2% (1/1/92)

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Elbert County Sales	1%	Yes	1/1/08	Yes	A-B-C-D-E-G-H-K	Y-Z	3 1/3%	Exemption F eliminated by legislation (07/01/12)
Elizabeth	4%	Yes	1/1/88	Yes		Y-Z	3 1/3%	1.5% to 2.5% (1/1/94) Sales only 2.5% to 4% (1/1/08) Sales only 1.5% to 3% (1/1/08) Use only
El Paso County Sales	1.23%	Yes	1/1/88	Yes	A-B-C-K	Y-Z	0%	100% County Reduced service fee 3 1/3% to 2 1/3% (1/1/04) Eliminated Service fee (1/1/08) 1% to 1.23% (1/1/13) .23% sunset (12/31/20)
El Paso County RTA (See RTA - Pikes Peak)								
Empire	5%	Yes	1/1/74	Yes		Y-Z	0%	2% to 3% (7/1/79) Eliminated Service Fee (1/1/87) 3% to 5% (7/1/16) Sales Only
Englewood	3.5%	Yes	3/22/68	No	W	W	0%	3% to 3.5% (1/1/88) Reduced service fee from 1.6% to .5% (1/1/2003) Reduced service fee from .5% to .25% (1/10/10) Reduced service fee from .25% to 0 (7/1/16)
Erie	3.5%	Yes	1/1/78	Yes	B-C-D-K	Y-Z	3 1/3%	Use Tax (1/1/79) 2% to 3.5% (7/1/84) Sales/Use Repealed exemption on food (1/1/99) Added exemption D (1/1/99)
Estes Park	5%	Yes	7/1/71	Yes		Y	3 1/3%	2% to 3% (1/1/82) 3% to 4% (7/1/82) Use Tax 2% (1/1/87) Repealed use tax on Z (1/1/93) 4% to 5% (7/1/14)
Estes Park Local Marketing District	2%	No	1/1/09	Yes				
Evans	3.5%	Yes	7/1/73	No		Y-Z	3 1/3%	1% to 2% (1/1/76) 2% to 3% (1/1/82) Remove exemption A (1/1/2003) 3% to 3.5% (1/1/2005) Sales/Use Self Collected (1/1/2011) Cap of \$100 on service fee
Fairplay	4%	No	1/1/74	Yes	A		3 1/3%	2% to 3% (1/1/86) 3% to 4% (1/1/98) Exemption for food added (7/1/82)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Federal Heights	4%	Yes	7/1/71	No	W	W	0%	1% to 2% (1/1/73) Use Tax (1/1/74) 2% to 3% (1/1/89) Cap of \$200 on service fee (5/1/93) Self Collected (1/1/2003) 3% to 4% (1/1/03)
Firestone	3%	Yes	7/1/86	Yes	A-B-K	Y-Z	0%	Eliminated exemption on gas and electricity (1/1/91) Reduced rate only in 1st PIF area Reduced rate only in 2nd PIF area Sales 2% to 3% (1/1/14)
	1.75%	Yes	11/1/06	Yes	A-B-K	Y-Z	0%	
	1.50%	Yes	7/1/09	Yes	A-B-K	Y-Z	0%	
Flatiron LID (Broomfield)	.01%	No	1/1/01	No	W	W	0%	Broomfield began collecting the tax (1/2/02) .2% to .01% (1/1/13)
Flagler	2%	No	1/1/90	Yes	B-C-K		3 1/3%	
Fleming	2%	No	1/1/13	Yes	B-C-D-E-G-H-K-L-M		2.22%	2% (1/1/13)
Florence	2.5%	Yes	1/1/78	Yes		Y-Z	3 1/3%	2% to 2.5% (1/1/06)
Football District	.1%	Yes	1/1/01	Yes	A-C-D-E-K-L-M	Same as State	2.22%	Eliminated Service fee (10/1/09) Increase Service Fee to 2.22% (6/1/11) .1% expired (12/31/11) sales/use Exemption F eliminated by legislation (07/01/12)
Fort Collins	3.85%	Yes Food Only	1/1/68	No	W	W	0%	1% to 2% (1/1/73) 2% to 2.5% (1/1/82) 2.25% to 2.50% (7/1/84) 2.5% to 2.75% (1/1/85) 2.75% to 3% (1/1/93) Food taxed at 2.25% (7/1/84) Cap of 3% for first \$3,000 Eliminated Service fee (1/1/10) 3% to 3.85% (1/1/11)
	2.25%							
Fort Lupton	4%	Yes	1/1/71	Yes		Y-Z	3 1/3%	1% (1/1/71) 1 % to 2% (7/1/77) Use Tax (4/25/79) 2% to 4% (1/1/92) Sales/Use .50% to expire (12/31/2021)
Fort Morgan	3%	Yes	1/1/76	Yes		Y-Z	3 1/3%	2% (1/1/76) 2% to 3% (1/1/82)
Fountain	3.75%	Yes	7/1/78	Yes	A-B-C-K	Y-Z	0%	1% (7/1/78) 1% to 2% (7/1/80) Use Tax repealed (7/1/80) Use Tax 2% (1/1/84) 2% to 3% (7/1/86) Exemptions B & C added (7/1/88) 3% to 3.75% (1/1/10)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Fowler	3%	No	7/1/83	Yes	B-C-K	Y	3 1/3%	Repealed food exemption (7/1/87) 2% to 3% (1/1/13)
Foxfield	3.75%	Yes	1/1/96	Yes	A-B-C-K	Z	0%	Use Tax 3% (7/1/96) Sales 3% to 3.75% (1/1/2004)
Fraser	5%	Yes	7/1/72	Yes		Y-Z	0%	2% (7/1/72) 2% to 4% (1/1/82) Use Tax (7/1/82) Eliminated Service fee (1/1/88) 4% to 5% (1/1/16) (Increase expire 12/31/2036)
Frederick	2.5%	Yes	7/1/86	Yes	A-B-C-K	Y-Z	3 1/3%	2% (7/1/86) 2% to 2.5% (1/1/2000) Sales/Use
Fremont County Sales	2.5%	Yes	7/1/82	Yes	A-B-C-D-E-G-H-K-M	Y-Z	3 1/3%	Eliminated exemption H (1/1/14) 100% County Exemptions B-D-E-F & H added (7/1/2000) Exemption F eliminated by legislation (07/01/12) Exemption G eliminate 3/12/13 1.5% to 2.5% (1/1/14)
Fremont County Lodging	2%		1/1/02	Yes				
Frisco	2%	No	7/1/79	No	W	W	3 1/3%	Self Collected 7/1/05 Service fee capped at \$300.00
Fruita	3%	Yes	1/1/69	Yes	A-E	Y-Z	3 1/3%	1% to 2% (1/1/76) 2% to 3% (1/1/81) 3% to 2% (1/1/82) Use Tax (6/1/80) Exemptions E & F added (7/1/2000) 2% to 3% (1/1/09) Sales/Use Exemption F eliminated by legislation (07/01/12)
Garden City	3%	No	7/1/79	Yes			3 1/3%	1% to 2% (7/1/85) 2% to 3% (7/1/10)
Garfield County Sales	1%	No	1/1/81	Yes	A-B-C-K		3 1/3%	100% County 1/2% to 1/4% (1/1/83) 1/4% to 1% (1/1/97) Service Fee: 3 1/3% to 10% (1/1/83) 10% to 3 1/3% (1/1/86)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Georgetown	4%	Yes	1/1/70	Yes		Y	0%	2% to 3% (7/1/75) Use Tax (7/1/78) Exempts food (1/1/80) Eliminated Service Fee (7/1/86) Repealed food exemption (7/1/87) 3% to 4% (7/1/15)
Gilcrest	4%	Yes	7/1/84	Yes		Y-Z	3%	3% to 4% (1/1/13)
Glendale	3.75%	Yes	1/1/68	No	W	W	0%	1% (1/1/68) 1% to 2% (7/15/72) 2% to 2 1/2% (1/1/74) 2 1/2% to 3% (5/1/79) Self Collected 3/1/76 3% to 3.5% (11/1/86) Use Tax 3.5% on M.V. (effective 12/1/86) 2.5% on 50% for building materials Use Tax repealed (5/18/93) Cap of \$200 on Service Fee (12/13/88) Repealed exemption on food for home consumption (1/1/93) Increase Sales Tax 3.5% to 3.75 (7/1/04) Eliminate Service Fee
Glenwood Springs	3.7%  3.7% Food for home consumption	Yes	4/1/67	No	W	W	0%	1% to 2% (1/12/75) 2% to 2.75% (7/1/83) 2.75% to 3% (1/1/93) 3% to 3.25% (1/1/96) 3.25 to 3.45% (1/1/01) Exempts gas and electricity etc. for domestic use. (7/1/83) Self Collected (1/1/90) 3.45% to 3.7% (1/1/06) Eliminated Service fee (1/1/10)
Glenwood Springs RTA (See RTA - Roaring Fork)								
Golden	3%	Yes	8/1/79	No	W	W	0%	2% to 3% (7/1/91) Increased license fee from \$10 to \$20 (7/1/98) Eliminated service fee (12/31/00)
Granada	2%	Yes	1/1/80	Yes		Y-Z	3 1/3%	
Granby	4%	Yes	1/1/71	Yes	L	Y-Z	3 1/3%	1% (1/1/71) 1% to 2% (1/1/72) 2% to 4% (7/1/82)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Grand County Sales	1.3%	No	7/1/82	Yes			3 1/3%	100% County 1% to 1.3% (1/1/17) .3% to sunset (12/31/2026)
Grand County Lodging	1.8%		7/1/93	Yes				Winter Park excluded***
Grand Junction	2.75%	Yes	8/1/64	No	W	W	3 1/3%	1% (8/1/64) 1% to 2% (1/1/76) Exempt food, gas, and electricity (1/1/82) Service Fee 5% til (6/1/83) 2% to 2.75% (1/1/88)
Grand Lake	5%	Yes	8/1/66	Yes		Y-Z	3 1/3%	1% (8/1/66) 1% to 2% (7/1/73) 2% to 3% (7/1/75) 3% to 4% (7/1/81) Use Tax (Y-Z) 4% (1/1/83) 4% to 5% (1/1/17)
Grand Valley	0%	1/1/78		Yes			0%	Name changed to "Parachute" (7/4/80)
Greeley	4.11%	Yes	1/1/69	No	W	W	0%	1% (1/1/69) 1% to 2% (8/1/76) 2% to 3% (4/1/82) 3% to 2% (4/1/83) 2% to 3% (10/1/83) 3% to 3.3% increase (1/1/2003) 3.3% to 3.46% increase (1/1/2005) Eliminated exemption on food (4/1/90) to resume (4/1/95) 3.46% to 4.11% (1/1/16) <u>Service Fee:</u> 1.5% to 1% (10/1/83) 1% to 0% (1/1/87)
Green Mtn Falls	3%	Yes	1/1/77	Yes		Y-Z	2%	2% (1/1/77) 2% Use Tax added (7/1/92) 2% to 3% (7/1/2004)
Green Mtn Falls (RTA) (See RTA - Pikes Peak)								
Greenwood Village	3%	Yes	7/1/72	No	W	W	0%	
Gunnison County Sales	1%	No	7/1/78	Yes			3 1/3%	100% County (1/1/98 through 12/31/2013) Distribution through 12/97 50% of each city (Gunnison, Crested Butte, Mt, Crested Butte, Marble and Pitkin) to cities: Balance to county. 100% County. Effective 1/1/98
Gunnison County (LMD)	4%	No	1/1/08	Yes			0%	

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Gunnison County Lodging	0%		1/1/91	Yes				1.9% to 4% (07/01/03) Becomes Local Marketing District Tax (1/1/08)
Gunnison	4%	Yes	9/1/63	No	W	W	5%	1% (9/1/63) Use Tax 1% (1/1/80) 1% to 2% (1/1/80) Sales/Use 2% to 3% (7/1/83) Sales/Use Self collected (7/1/01) 3% to 4% (7/1/07)
Gunnison Valley RTA (See RTA - Gunnison Valley)								
Gypsum	3%	Yes	1/1/77	No	W	W	3 1/3%	2% (1/1/77) 2% to 3% (1/1/96) Sales Added exemption on food (3/1/82) Eliminated the exemption on food (12/31/95) Added exemption on gas & electricity (1/1/96) Added service fee (1/1/96) 3% use tax added (1/1/96) 3% to 4% (1/1/2005) Sales only Self-collected (7/1/08) 4% to 3% (6/1/14)
Haxtun	2.5%	Yes	7/1/82	Yes		Y-Z	3 1/3%	1% (7/1/82) 1% to 1.5% (7/1/98) Use tax increased from 1% to 1.5% (1/1/02) 1.5% to 2.5% Sales only (7/1/10) Use tax increased from 1.5% to 2.5% (7/1/10)
Hayden	4%	Yes	1/1/73	Yes		Z	3 1/3%	2% to 3% (1/1/84) Use Tax 2% (1/1/86) 3% to 4% (7/1/88) Removed use tax on motor vehicles (12/31/07) Added use tax on building materials (1/1/08)
Health Services District Montezuma County Hospital District	.4%	Yes	1/1/16	Yes	A-B-C-D-E-G-H-K-L- M-N-O-P-Q	Y-Z	3 1/3%	Exemption P (7/1/16) Exemption Q (7/1/17)
Hinsdale County Sales	5%	Yes	1/1/73	Yes		Y-Z	3 1/3%	First 2% Sales tax point of collection between county and Lake City additional 2% Sales and Use tax (except MV) to be shared equally between county and Lake City. Use tax - MV 100% county 2 to 4% (7/1/86) - Use Tax (7/1/86) 4% to 5% sales (1/1/2003) (1% for Lake Forks Health District) 100% County-IGA removed effective (2/1/06)
Hinsdale County Lodging	1.9%		1/1/93	Yes				



Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Holly	3%	No	7/1/78	Yes			3 1/3%	1% to 3% (1/1/13)
Holyoke	1.5%	Yes	1/1/79	Yes		Y-Z	3 1/3%	1% to 1.5% (7/1/85)
Hooper	2%	No	7/1/98	Yes	C		0%	
Hot Sulphur Springs	4%	No	1/1/73	Yes	A-B-C-K		3 1/3%	2% to 4% (7/1/82) Exemptions added (7/1/82)
Hotchkiss	2%	No	7/1/77	Yes			3 1/3%	1% to 2% (7/1/84)
Hudson	4%	Yes	1/1/83	Yes	A	Z	3 1/3%	1% to 2% (7/1/86) 2% to 4% (7/1/2000) Eliminated exemptions B and C (7/21/90) Use Tax 4% (1/1/02)
Huerfano County Sales	2%	No	7/1/68	Yes			3 1/3%	Determined by Motor Vehicle Registration 48% County 39% Walsenburg 13% La Veta Distribution changes (1/1/02) 100% County-IGA removed effective (2/1/06) 1% to 2% (1/1/10)
Huerfano County Lodging	2%		1/1/07	Yes				2% (1/1/07)
Hugo	2%	Yes	7/1/88	Yes	B-K	Y-Z	3 1/3%	
Idaho Springs	4%	Yes	1/1/71	Yes		Y-Z	0%	2% to 3% (7/1/78) Eliminated Service Fee (1/1/88) 3% to 4% (1/1/15)
Ignacio	2%	No	1/1/71	Yes			3 1/3%	1% to 2% (7/1/90)
Jackson County Sales	4%	No	7/1/79	Yes			3 1/3%	First 2% point of collection between Walden/County. Additional 1% total to County 2% to 3% (7/1/86) 3% to 4% (1/1/05) To expire (12/31/08) 100% County-IGA removed effective (7/1/05) 3% to 4% (1/1/12) To expire (12/31/21)
Jackson County Lodging	2%	No	1/1/14	Yes			0%	2% (1/1/14)
Jefferson County Sales	.5%	No	7/1/73	Yes			3 1/3%	100% County
Jeffco SE LID	.5% .43%	No No	1/1/89 7/1/02	Yes Yes	I-J I-J		3 1/3% 3 1/3%	An area within Lakewood on Wadsworth Blvd. between Crestline and Belleview
Johnstown	3% .5%	Yes Yes	1/1/71 1/1/17	Yes Yes		Y-Z	3 1/3% 0%	2% (1/1/71) Use Tax (7/1/88) 2% to 3% (1/1/2003) Reduced rate only in PIF area
Julesburg	1%	Yes	7/1/78	Yes		Y-Z	3 1/3%	

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Keenesburg	3%	Yes	1/1/79	Yes	A	Z	3 1/3%	1% to 2% (7/1/84) Use Tax 2% (1/1/02) 2% to 3% effective (7/1/14) Use Tax 3% effective (7/1/14)
Kersey	3.6%	Yes	7/1/80	Yes		Z	3 1/3%	2% to 3% (1/1/91) Use Tax 3% (1/1/2004) 3% to 3.6% (7/1/08)
Kiowa	1.5%	Yes	1/1/95	Yes		Z	3 1/3%	Use Tax 1.5% (1/1/2004)
Kit Carson	2%	Yes	1/1/86	Yes		Y-Z	3 1/3%	
Kremmling	4%	No	1/1/74	Yes			3 1/3%	2% to 4% (1/1/80)
La Jara	3%	Yes	1/1/72	Yes		Y-Z	3 1/3%	1% (1/1/72) 1% to 2% (7/1/81) 2% to 3% (1/1/01) 3% Use tax added (1/1/01)
La Junta	3%	Yes	1/1/78	No	W	W	3%	1% to 2% (1/1/79) 2% to 3% (12/1/82) 3% to 3.25 (1/1/96) 3.25% to 3% (5/1/05)
La Plata County Sales	2%	No	7/1/76	Yes	D-E-H-K-L-M		3 1/3%	74.45% County 18% Durango 4% Bayfield 3.55% Ignacio 1% to 2% (7/1/82) 100% County-IGA removed effective (2/1/06) Service fee 3 1/3% (4/22/93)
La Plata County Lodging	1.9%		1/1/88	Yes				Durango excluded ***
La Salle	3.5%	Yes	7/1/78	Yes		Y-Z	3 1/3%	1% (7/1/78) 1% to 2% (7/1/87) 2% to 3.5% (7/1/92) Sales Only To Decrease back to 2% (7/1/2007) 3.5% extended without expiration date Use Tax 2% (7/1/87)
La Veta	3.5%	No	7/1/82	Yes			3 1/3%	2% (7/1/82) 2% to 3% (7/1/90) 3% to 3.5% effective (1/1/15)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Lafayette	3.50%	Yes	5/1/67	No	W	W	2 1/2%	1% (5/1/67) 1% to 2% (5/1/70) 2% to 3% (2/1/89) 3% to 3.25% (1/1/93) 3.25% to 3.50% (1/1/2000) <u>Service Fee:</u> 5% to 3% (7/1/76) 3% to 2.5% (2/1/81) .25% extended to 12/31/24
Lake County Sales	4%	No	7/1/72	Yes	L		3 1/3%	Point of Collection between county and city of Leadville (2) 1% to 2% (7/1/81) 2% to 4% (7/1/88) 100% County-IGA removed effective (2/1/06) for Lake County Sales Add Exemption L (3/2/15)
Lake County Lodging	1.9%		1/1/93	Yes				
Lakeside	2.1% .6%	No	1/1/98 7/1/12	Yes Yes			0% 0%	1.1% to 1.6% (1/1/2004) 1.6% to 2.1% (1/1/2006) Reduced rate only in PIF Area
Lakewood*****	3% 0% (Food for home consumption)	Yes	7/1/70	No	W	W	0%	2% (1/1/72) Self Collected (7/1/85) Repealed service fee (1/1/97) 2% to 3% (1/1/06) Removed tax on food for home consumption (1/1/09)
Lamar	3%	Yes	10/1/70	No	W	W	3 1/3%	1% (10/1/70) 1% to 2% (1/1/75) 2% to 3% (1/1/80) 3% to 3.25% (1/1/2003) Sales/Use 3.25% to 3% (1/1/14) Sales/Use

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Larimer County Sales	.65%	Yes	1/1/81	Yes	A-B-C-D-E-G-H-K	Y-Z	2.22%	100% to county 1% eliminated (6/30/82) Sales/Use .10 expired (12/31/99) .25% (1/1/96) Sales/Use .25% to .65% (1/1/98) Sales/Use 65% to .75% (1/1/99) Sales/Use .75% to .80% (1/1/2000) Sales/Use .25% to expire (12/31/43) open space .20% to expire (12/31/2013) court house .20% to expire when jail expansion is paid for then drop to .15% not to exceed 17 yrs. .15% to expire (12/31/2020) (fairgrounds) Eliminated Service fee (1/1/10) Increase Service fee (1/1/12) .80% to .60% (7/1/12) Sales/Use Courthouse sales/use completed (6/30/12) Exemption F eliminated by legislation( 07/01/12) .6% to .65% (1/1/15) .15% to expire (12/31/39) jail .10% to expire (12/31/20) humane society
Larkspur	4%	No	7/1/80	No	W	W	0%	2% to 3% (1/1/90) 3% to 2% (2/1/90) Use/Tax 3% (1/1/90) Repealed (2/1/90) Self collected (1/1/90) 2% to 4% (6/1/91)
Las Animas	3%	Yes	1/1/81	Yes		Y-Z	3 1/3%	1% to 2% (1/1/85) Sales/Use 2% to 3% (1/1/96) Sales/Use
Las Animas County Sales	0%	No	1/1/98	No				1% (1/1/98) Eliminated 1% (12/31/04)
Limon	2%	Yes	1/1/79	Yes	D-E-M	Y-Z	3 1/3%	Add exemptions (8/1/12)
Lincoln County Lodging	2%		1/1/09	Yes				
Lincoln County Sales	2%	Yes	1/1/90	Yes	E	Y-Z	3 1/3%	Added F Exempt (01/01/11) Exemption F eliminated by legislation (07/01/12) E Exemption (7/1/16)
Littleton	3%	Yes	1/1/62	No	W	W	2 1/2%	3% to 3.5% (11/1/90) 3.5% to 3% (12/5/90) Home Consumption Eliminated tax on food (1/1/05)
Local Improvement District.	See specific city/counties Broomfield, Boulder, Jefferson, Douglas & Mesa							
Local Marketing District	See specific city - Vail, Steamboat, Alamosa & Estes Park							
Lochbuie	4%	Yes	7/1/75	Yes		Y-Z	0%	Use Tax (4/4/84) 2% to 4% (1/1/98) Sales

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Logan County Sales	1%	Yes	1/1/96	Yes	E-M	Y-Z	0%	.5% to 1% (1/1/01) Sales/use .5% to expire (12/31/2025) 100% to county Exemption E-added (7/21/99) Repealed exemptions B-C (12/31/00) New exemption for school related sales Exemption F - added (1/1/12) Exemption F eliminated by legislation (07/01/12)
Logan County Lodging	1.9%		1/1/89	Yes				Sterling omitted (1/1/12)
Log Lane Village	3%	Yes	7/1/88	Yes		Y-Z	0%	2% to 3% (7/1/92) Sales/Use
Lone Tree	1.8125%	Yes	1/1/97	No	W	W	0%	Self Collected (9/1/99) 1.5% to 1.8125% (7/1/08)
Longmont	3.275%	Yes	7/1/65	No	W	W	3%	2% to 3% (7/1/82) 3% to 2% (11/1/82) 2% to 2.75% (7/1/86) 2.75% to 2.95% (1/1/01) Cap of \$100 on Service fee (1/1/89) 2.95% to 3.275% (1/1/07)
Louisville	3.5%	Yes	7/1/76	No	W	W	0%	2% to 3% (7/1/89) Use Tax 3% (7/1/89) 3% to 3.375% (1/1/94) Sales/Use Self Collected 7/1/02 .375 to expire (12/31/2003) .375 extended until 12/31/2013 3.375% to 3.5% (1/1/09) Eliminated Service fee (1/1/10) .375% extended to 12/31/24
Loveland*****	3%	Yes	1/1/70	No	W	W	2%	2% (1/1/75) 2% to 3% (1/1/85) Cap of \$300 on service fee (1/1/93) Self Collected (1/1/98)
Lyons	3.5%	Yes	7/1/68	Yes		Y-Z	3 1/3%	2% to 3% (7/1/86) 3% to 3.5% (1/1/16)
Manassa	1%	No	7/1/77	Yes			3 1/3%	
Mancos	4%	No	1/1/69	Yes			0%	1% to 2% (7/1/81) 2% to 3% (1/1/93) 3% to 4% (1/1/2000)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Manitou Springs	3.9%	Yes	1/1/70	Yes		Y-Z	0%	2% (4/1/71) 2% to 3% (7/1/80) 3% to 3.5% (1/1/85) Sales/Use 3.5% to 3.6% (1/1/96) Sales only 3.6% to 3.8% (1/1/98) Sales only 3.8% to 3.6% (1/1/01) Sales only .1% to expire (12/31/2032) Sales only Contract City (7/1/85) - (9/1/10) Eliminated Service Fee (1/1/88) 3.6% to 3.9% (1/1/2004) Sales only 3.5% to 3.8% (1/1/2004) Use only
Manzanola	2%	Yes	7/1/86	Yes	A-B-C-K	Y	3 1/3%	
Marble	2%	No	7/1/76	Yes			3 1/3%	
Mass Transportation System	See specific county	Eagle, Pitkin & Summit						
Mead	2%	Yes	7/1/86	Yes	A-B-C-K	Y-Z	0%	
Meeker	0%	Yes	1/1/72	Yes			3 1/3%	1% Expired (6/30/81)
Mesa County Sales	2%	Yes	1/1/82	Yes	A-B-C-D-E-G-H-K-L-M	Y-Z	3 1/3%	72.5% County 16% Grand Junction 5% Fruita 3.5% Palisade 1.5% Collbran 1.5% Debeque 100% County-IGA removed effective (2/1/06) Added Exemptions D-E-F-G-H-L-M (1/1/12) Exemption F eliminated by legislation (07/01/12)
Mesa Gateway LID	1%		7/1/12	Yes	I-J		0%	
Mesa Whitewater LID	1%		7/1/12	Yes	I-J		0%	
Metropolitan District Tax Aspen Park	.50%	No	1/1/2012	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		3.33%	Portion of Conifer Exemption F eliminated by legislation (07/01/12) Add Service Fee 3.33% (1/1/15) .25% to .50% (1/1/14) Add Service Fee 3.33% (1/1/15) Exemption P (7/1/16) Exemption Q (7/1/17)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Bachelor Gulch	5%	No	1/1/2011	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		3.33%	Portion of Unincorporated Eagle County Exemption F eliminated by legislation (07/01/12)  Add Service Fee 3.33% (1/1/15) 3% to 4% (7/1/15) 4% to 5% (7/1/16) Exemption P (7/1/16) Exemption Q (7/1/17)
Edwards	1%	No	1/1/17	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		3.33%	1% (1/1/17) Reduce to .5% (12/31/40) Exemption Q (7/1/17)
Southwest Plaza	1.5%	No	1/1/2016	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		3.33%	Portion of Unincorporated Jefferson County Exemption P (7/1/16) Exemption Q (7/1/17)
Two Rivers	4%	No	1/1/2015	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		3.33%	Effective 1/1/15 Exemption P (7/1/16)  Portion of Unincorporated Eagle County Add Service Fee 3.33% (1/1/15) Exemption Q (7/1/17)
Milliken	2.5%	Yes	7/1/80	Yes		Y-Z	3 1/3%	Use Tax 2% (7/1/90) 2% to 2.5% (7/1/94) Sales/Use 2.5% to 2% (1/1/01) Sales/Use 2% to 2.5% Sales/Use (1/1/2003)
Mineral County Sales	2% .6%	Yes Health Service District	7/1/71 7/1/98	Yes Yes	100% to County	Z	3 1/3%	66-2/3% County 33 1/3% Town of Creede 1% to 2%(7/1/89) 2% Use Tax (1/1/01) 100% County-IGA removed effective (2/1/06)
Mineral County Lodging	1.9%		7/1/88	Yes				
Minturn	4%	No	7/1/72	Yes			0%	2% to 4% (7/1/78)
Moffat	2%	No	7/1/2000	Yes	C-D-E-G-H		3 1/3%	Exemption F eliminated by legislation (07/01/12)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Moffat County Sales	2%	No	7/1/75	Yes	E-K-L-M		3 1/3%	37.5% of Sales tax collected in Craig to Craig 37.5% of Sales tax collected in Dinosaur to Dinosaur Balance to county 100% County-IGA removed effective (2/1/06) Added Exemptions E, K, L, M (03/01/13)
Moffat County Local Marketing	4%	No	1/1/16	Yes				
Moffat County Lodging	1.9%		1/1/89	Yes				
Monte Vista	2%	No	1/1/75	Yes			3 1/3%	1% to 2% (1/1/86) 2% to 3% (1/1/87) 3% to 2% (7/1/93) 2% to 3% (1/1/95) 3% to 2% (1/1/96)
Montezuma County Hospital District (see-Health Services District)								
Montezuma County Sales	0%		1/1/2000				0%	.45% (1/1/2000) Repealed tax (7/1/10)
Montezuma County Lodging	1.9%		1/1/89	Yes				Cortez excluded ***
Montezuma Town	2%	No	1/1/2000	Yes	A-B-C-K		3%	
Montrose	3.3%	Yes	7/1/64	No	W	W	1 1/3%	1% to 2% (11/2/71) 2% to 3% (9/1/86) 3% to 4% (7/1/91) 4% to 3% (9/1/93) 3% to 4% (2/1/95) 4% to 3.5% (2/1/96) 3.5% to 3% (11/1/99) 3% to 3.5% (1/1/03) Service fee 3 1/3% to 1 1/3% (10/1/90) 3.5% to 3% (8/1/08) 3% to 3.3% (7/1/14)
Montrose County Sales	1%	Yes	7/1/91	Yes		Y-Z	3 1/3%	1% (7/1/91) Eliminated 1% (6/30/06) Reinstated 1% (1/1/08)
Montrose County PSI	.75%	No	1/1/08	Yes			3 1/3%	
Monument	3%	Yes	1/1/81	Yes	A-B-C-K	Y-Z	3 1/3%	1% to 2% (1/1/84) Use tax 2% (Added bldg. materials 1/1/87) 2% to 3% (1/1/90) Sales tax only
Morgan County Lodging	1.9%		1/1/89	Yes				



Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Morrison	3.75%	Yes	7/1/73	Yes		Y-Z	3 1/3%	2% to 3% (7/1/82) 3% Use tax (7/1/81) 3% to 3.75% (1/1/2011)
Mt. Crested Butte	5%	Yes	1/1/75	No	W	W	3 1/3%	4% to 3% (7/1/78) Sales 3% to 4% (1/1/83) Sales 4% to 4.5% (1/1/99) Sales Use tax 3% (3/26/80) Self Collected (1/1/89) 4.5% to 4% (1/1/09) 4% to 5% (1/1/10)
Mountain View	4%	Yes	11/1/72	Yes		Y-Z	0%	2% to 3% (7/1/85) 3% to 4% Sales only (1/1/02) Use tax 3% (9/8/86) New Use tax on building materials (1/1/10) Repealed Service fee of 3 1/3% (7/1/10)
Mountain Village	4.5%  2% Food and liquor for immediate consumption	Yes	1/1/99	No	W	W	3 1/3%	6% to 5.5% (7/1/99) 5.5% to 5% (7/1/2000) Service fee added (7/1/99) 5% to 4.5% (1/1/2004) Use Tax 1.5% (1/1/99) Use Tax 1.5% to 4.5% (1/1/08) Self-Collect (1/1/12)
Naturita	4%	Yes	7/1/73	Yes		Y-Z	3 1/3%	1% to 2% (7/1/80) Sales/use 2% to 3% (1/1/97) Sales/use 3% to 4% (7/1/06)
Nederland	3.75%	Yes	1/1/70	Yes		Y-Z	0%	2% to 3% (7/1/82) Use tax 3% (7/1/84) 3% to 3.75% (1/1/98) Sales .42% to expire (12/31/2023) Eliminated Service fee (1/1/10)
New Castle	3.5%	Yes	1/1/81	Yes		Z	3 1/3%	2% to 3% (7/1/88) Sales only 3% to 3.5% (1/1/01) Sales only Use tax 2%
New Castle RTA (See RTA - Roaring Fork)								
Northglenn	4%	Yes	1/1/70	No	W	W	1%	2% (1/1/72) 2% to 3% (7/1/75) 3% to 3.5% (6/1/89) 3.5% to 4% (1/1/02)
Norwood	3%	No	7/1/72	Yes	C		3 1/3%	2% (7/1/80)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Nucla	4%	Yes	7/1/72	Yes		Y	3 1/3%	1% to 2% (7/1/81) Use tax 2% (7/1/88) 2% to 3% (1/1/97) Sales Repealed use tax on bldg. materials (7/1/96) 2% to 3% (7/1/2004) 3% to 4% (7/1/06) 1% extension until 12/31/19
Nunn	2%	Yes	7/1/96	Yes		Y-Z	0%	
Oak Creek	3%	No	1/1/77	Yes			3 1/3%	2% (1/1/80) 2% to 3% (7/1/81)
Olathe	4%	Yes	1/1/73	Yes		Y-Z	3 1/3%	2% (1/1/79) 2% to 3% (7/1/88) Use tax 1% (7/1/88) 3% to 4% (7/1/06)
Ordway	2%	Yes	1/1/81	Yes		Y-Z	3 1/3%	1% (1/1/81) 1% to 2% (7/1/83)
Otero County Sales	1%	Yes	1/1/90	Yes	A-B-C-E-K	Y-Z	3 1/3%	100% County Exempt E-F Exemption F eliminated by legislation (07/01/12)
Otis	2%	Yes	7/1/84	Yes		Y-Z	3 1/3%	1% to 2% (7/1/86)
Ouray	4%	No	7/1/69	Yes			3 1/3%	2% to 3% (1/1/80) 3% to 4% (1/1/16)
Ouray County Sales	2%	No	7/1/85	Yes			3 1/3%	100% to county Added service fee (1/1/92) 1% to 2% (1/1/09)
Ovid	1%	Yes	1/1/90	Yes		Y-Z	3 1/3%	
Palisade	2%	No	1/1/70	Yes	A-B-C-K		3 1/3%	1% to 2% (7/1/04)
Palmer Lake	3%	Yes	1/1/86	Yes	A	Y-Z	3 1/3%	2% to 3% (1/1/07) .5% sunset (12/31/17)
Paonia	2%	No	7/1/78	Yes			3 1/3%	1% to 2% (1/1/93)
Parachute	3.75%	Yes	1/1/78	Yes		Z	0%	Previously Grand Valley 2% Use Tax (4/23/82) 2% to 3% (1/1/85) Sales 3% to 3.75% (7/1/94) Sales/Use

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Park County Sales	1%	No	1/1/98	Yes	A-B-C-D-K		3 1/3%	100% County 1% to expire (12/31/2018)
Parker	3%	Yes	1/1/82	No	W	W	3.33%	1% to 2.5% (1/1/83) Sales/Use 2.5% to 3% (7/1/90) Sales/Use Placed cap on service fee of \$200 per report period (1/1/92) Self Collected (07/01/03) Eliminated service fee (7/1/03)
Phillips County Sales	1%	Yes	1/1/99	Yes	E	Y-Z	3 1/3%	100% County Exemption on farm equipment added (1/1/01)
Pierce	2%	Yes	7/1/88	Yes	B-K	Y-Z	3 1/3%	
Pikes Peak RTA (See RTA Section)								
Pitkin County Sales*	3.1% 2.1% (in Basalt) .5% mass transit	No No Yes	7/1/69  1/1/94	Yes Yes Yes		Y-Z mass transit only	0% 0% 0%	.5115 Pitkin county (.1429 MTS and .3686 county) .3761 Aspen .0122 Basalt .1002 Snowmass Village Distribution amounts effective (1/1/02) MTS 100% County 2% to 3% (7/1/85) Use tax 3% (1/1/89) expired (12/31/98) MTS use tax .5% 100% County-IGA removed effective (8/1/04) 3% to 3.1% (1/1/09) 2% to 2.1% (1/1/09) in Basalt Eliminated Service fee of 3 1/3% (1/1/10) for County and MTS
Pitkin	3%	No	7/1/75	Yes			0%	2% to 3% (7/1/82)
Platteville	3%	Yes	7/1/76	Yes		Z	3 1/3%	Use Tax 2% (1/1/2004) 2% to 3% Sales tax only (1/1/10)
Poncha Springs	2%	No	7/1/85	Yes		Z	3 1/3%	1% to 2% (7/1/90) New use tax (7/1/08)
Prowers County Sales	1%	Yes	7/1/91	Yes		Y-Z	3 1/3%	100% County
Prowers County Lodging	2%		1/1/06	Yes				
Pueblo	3.5%	Yes	1/1/56	No	W	W	0%	3% (1/1/72) 3% to 3.5% (1/1/85) Service fee repealed (11/3/93) .5% to expire (12/31/2011)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Pueblo County Sales	1% 1%	Yes Short-term Rental Tax	1/1/88 1/1/92	Yes	A-B-C-K	Y	3 1/3%	100% county Sales/Use tax 1% Repealed Short-term Rental Tax (3/31/92)
Rangely	0%		1/1/73	Yes			3 1/3%	1% Expired (6/30/81)
Red Cliff	3%	No	7/1/82	Yes			3 1/3%	2% (7/1/82) 2% to 3% (1/1/94)
Retail Marijuana Sales	15%	No	1/1/14	Yes			0%	10% (1/1/14 on retail marijuana and marijuana products) 15% (7/1/17 retail marijuana and marijuana products)
Rico	5%	Yes	1/1/73	Yes		Y-Z	0%	1% to 2% (7/1/84) Sales 2% to 4% (7/1/96) Sales 4% to 5% Sales only (01/01/02) Use Tax 2% (7/1/96) Repealed Use tax (1/1/02) Service fee Eliminated (7/1/96)
Ridgway	3.6%	No	1/1/77	No	W	W	2 1/3%	2% (1/1/77) 2% to 3% (7/1/84) Self collected (1/1/99) 3% to 3.6% (7/1/05)
Rifle	4.25%	Yes	8/1/65	No	W	W	0%	2% (12/1/73) 2% to 2.5% (1/1/88) 2.5% to 2.75% (1/1/93) 2.75% to 2.5% (2/1/95) Eliminated service fee (1/1/91) 2.5% to 3.5% (1/1/06) 3.5% to 4.25% (1/1/13)
Rio Blanco County Sales	3.6%	Yes	7/1/81	Yes	C-D-E-M	Y-Z	3 1/3%	2% (1/1/82) 2% to 3.6% (1/1/02) Point of Collection County/Rangely/Meeker 100% County-IGA removed effective (2/1/06) Added exemption D-E-M (7/1/12)
Rio Blanco County Lodging	1.9%		1/1/89	Yes				

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Rio Grande County Sales	2% .6%	No Health Service District	7/1/69 1/1/98	Yes Yes	L		3 1/3%	1% to 2% (1/1/96) First 1% distributed as follows: 50% to Rio Grande county 35% to Monte Vista 15% to Del Norte Second 1.6% distributed 100% to Rio Grande County Percentages effective 1/1/98 100% County-IGA removed effective (2/1/06) Health Service District 100% to County Exemption L (6/15/16) Exemption L set to expire 06/30/2020
Rio Grande County Lodging	1.9%		7/1/88	Yes				
Rocky Ford	3%	Yes	1/1/82	Yes	E	Y-Z		3% 2% (1/1/82) 2% to 3% (7/1/86) 3% to 4% (1/1/14) 4% to 3% (1/1/17)
Romeo	1%	No	7/1/80	Yes			3 1/3%	
Rosedale	0%	Yes	7/1/85	Yes		Y-Z	3 1/3%	1% Expired (2/4/87 12:00 noon) No longer exists - became part of Garden City
Routt County Sales	1%	Yes	7/1/88	Yes	A-B-C-K	Y-Z	3 1/3%	100% county
RTA (Baptist Road Regional Transportation Authority)	1%	Yes	7/1/07	Yes	A-B-C-D-E-G-H-K-L-M-N-O	Same as state	0%	An area within the city limits of Monument. RTA use tax collected by the State. Exemption F eliminated by legislation (07/01/12) Sunset 6/30/2016
RTA (Gunnison Valley)	1%	No	1/1/03	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	County wide tax except the towns of Gunnison, Marble, Ohio, Pitkin and Somerset Exemption F eliminated by legislation (07/01/12) .6% to 1% (1/1/16) Exemption P (7/1/16) Exemption Q (7/1/17)
Within City of Gunnison	1%	No	01/01/03	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	Exemption F eliminated by legislation(07/01/12) .35% to 1% (1/1/16) Exemption P (7/1/16) Exemption Q (7/1/17)
Within Pitkin, Marble, Ohio, and Somerset	0%							

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
RTA (Pikes Peak Regional Remainder of County)	1%	Yes	1/1/05	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q	Same as state	0%	County wide tax at 1% (excludes communities Transportation Authority state of Calhan, Fountain, Monument and Palmer Lake.) RTA use tax collected by the state. Includes Ramah (1/1/09) @ 1%. Exemption F eliminated by legislation (07/01/12) .55% extension until 12/31/24 Exemption P (7/1/16) Exemption Q (7/1/17) Commercial Aeronautical Zone excluded (1/1/15)
Excluded within city limits of Calhan, Fountain, Monument, Palmer Lake & Commercial Aeronautical Zone in the City of Colorado Springs	0%							
RTA (Roaring Fork Regional Transportation Authority)	Various Rates See Below	Yes	Various Dates See Below	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q	Same as state	0%	Various rates within some city limits within Garfield County and an unincorporated area of Eagle County in the El Jebel area outside of Carbondale. Exemption P (7/1/16) RTA use tax collected by the State. Includes remainder of Pitkin County (1/1/09) Exemption F eliminated by legislation (07/01/12) Exemption Q (7/1/17)
Aspen	0.4%		1/1/09		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	Exemption F eliminated by legislation (7/1/12) Exemption P (7/1/16) Exemption Q (7/1/17)
Basalt	0.8%		1/1/01		A-B-C-D-E-G-H-K-L-M-N-O-Q		0%	.2% (1/1/01) .2% to .4% (1/1/05) .4% to .8% (1/1/09) Exemption F eliminated by legislation (7/1/12) Exemption P (7/1/16) Exemption Q (7/1/17)
Carbondale	1%		1/1/01		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	.5% (1/1/01) .5% to .7% (1/1/05) .7% to 1% (1/1/09) Exemption F eliminated by legislation (7/1/12) Exemption P (7/1/16) Exemption Q (7/1/17)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Glenwood Springs	1%		1/1/01		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	.4% (1/1/01) .4% to .6% (1/1/05) .6% to 1% (1/1/09) Exemption F eliminated by legislation (7/1/12) Exemption P (7/1/16) Exemption Q (7/1/17)
New Castle	0.8%		1/1/05		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	.4% to .8% (1/1/09) Exemption F eliminated by legislation (7/1/12) Exemption P (7/1/16) Exemption Q (7/1/17)
Snowmass Village	0.4%		1/1/09		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	Exemption F eliminated by legislation (7/1/12) Exemption P (7/1/16) Exemption Q (7/1/17)
Unincorporated Eagle County (El Jebel, outside Carbondale)	0.6%		1/1/05		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	.2% to .6% (1/1/09) Exemption F eliminated by legislation (7/1/12) Exemption P (7/1/16) Exemption Q (7/1/17)
Unincorporated Pitkin County (Remainder of Pitkin County)	0.4%		1/1/09		A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	Exemption F eliminated by legislation (7/1/12) Exemption P (7/1/16) Exemption Q (7/1/17)
RTA (San Miguel Authority for Regional Transportation) (SMART)	.25%		1/1/17	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q		0%	.25% (1/1/17) Within city limits of Telluride and Mountain Village Excludes Ophir and Sawpit Exemption Q (7/1/17)
RTA (South Platte Valley Regional Transportation Authority)	0.1%		7/1/08	Yes	A-B-C-D-E-G-H-K-L-M-N-O-P-Q	Same as state	0%	Within city limits of Sterling Exemption F eliminated by legislation (07/01/12) Exemption P (7/1/16) Exemption Q (7/1/17)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
RTD	1%	Yes	1/1/74	Yes	A-B-C-D-E-G-H-K-L-M-N-O-Q	Same as state	3.33%	.5% to .6% (5/1/83) Use tax determined by court case (4/17/89) Expanded to include Arapahoe Park (race track south of Quincy & one mile east of Gun Club Road) (7/1/92) Lone Tree original boundary (1/1/2004) Acres Green and Park Meadows Mall .6% to 1% (1/1/05) Eliminated Service fee (10/1/09) Increased Service Fee to 2.22% (6/1/11) Exemption F eliminated by legislation (07/01/12) Added exemptions B-G-H effective (1/1/14) Exemption N effective (5/17/14) Exemption O effective (7/1/14) 2.22% to 3.33% Service Fee increased (7/1/14) Exemption P (7/1/16) Exemption Q (7/1/17)
Saguache	4%	No	1/1/73	Yes			3 1/3%	2% (7/1/83) 2% to 3% (7/1/88) 3% to 4% (7/1/16)
Saguache County Sales	1%	No	1/1/07	Yes	A-B-C-E-K		0%	1% (1/1/07)
Saguache County Lodging	1.9%		1/1/91	Yes				
Salida	3%	No	1/1/85	Yes			0%	1% to 2% (7/1/90) 2% to 3% (1/1/09) Eliminated Service Fee (7/1/11)
San Juan County Sales	5%	No	7/1/84	Yes			3 1/3%	Point of collection 1% to 4% (1/1/95) 100% County-IGA removed effective (2/1/06) 4% to 5% 1/1/13
San Juan County Lodging	2%		1/1/97	Yes				
San Luis	3%	No	7/1/80	Yes	A		3 1/3%	2% (7/1/80) 2% to 3% (7/1/02)
San Miguel County Sales	1%	Yes	7/1/87	Yes	A-B-C-K	Z	3%	100% county Use tax 1% (7/1/87)



Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
San Miguel County Lodging	2%		1/1/94	Yes				Mountain Village excluded***
Sawpit	3%	Yes	1/1/95	Yes		Z	0%	
Sedgwick	1%	No	7/1/85	Yes	B-C-K		0%	
Sedgwick County Sales	2%	Yes	7/1/79	Yes	A-B-D-E-G-H	Y-Z	3 1/3%	100% county 1% to 2% (1/1/97) Sales/Use Add exemptions A-B-D-E-G-H (1/6/15)
Seibert	2%	Yes	1/1/06	Yes	B-C-D-K	Y-Z	3 1/3%	
Severance	3%	Yes	7/1/80	Yes	C	Z	3 1/3%	2% to 3% (1/1/02) Sales/Use
Sheridan	3.5%	Yes	7/1/74	No	W	Y-Z	0%	3% to 3.5% (1/1/90) Decreased service fee from 3 1/3% to 1% (1/1/91) Eliminated service fee (1/1/93) Added exemption on food for home consumption (7/1/95) Use tax (1/1/2004) Self Collected (7/1/05)
Silt	3%	Yes	1/1/69	Yes		Y-Z	3 1/3%	1% to 2% (1/1/76) Sales 2% to 3% (1/1/81) Sales Use tax 2% (1/1/80) 2% to 3% (7/1/94) Use
Silver Cliff	2%	Yes	1/1/84	Yes		Y-Z	3 1/3%	Sales/Use 2%
Silver Plume	3%	No	1/1/81	Yes			3 1/3%	2% to 3% (7/1/84) Eliminated service fee (1/1/87) Reinstated service fee (1/1/97)
Silverthorne	2%	No	7/1/76	No	W	W	2 1/3%	Self Collected (7/1/95) Reduce Service Fee from 3 1/3% to 2 1/3% (7/1/2004)
Silverton	1%	No	1/1/69	Yes	A-B-C-D-E-G-H-K-L-M		3 1/3%	2% (7/1/72) 2% to 3% (1/1/77) Eliminated tax (12/31/94) 1% (1/1/09) Exemption F eliminated by legislation (07/01/12)
Simla	4%	No	7/1/90	Yes	A-B-C-K		3 1/3%	2% to 4% (7/1/02)
Snowmass Village	3.5%	No	7/1/78	No	W	W	0%	2% to 1% (7/1/85) Self Collected (1/1/94) Increased license fee from \$25 to \$75 (1/1/98) 1% to 3.5% (1/1/2003)
South Fork	2%	No	1/1/93	Yes	C		3 1/3%	3% to 2% (1/1/96)
South Platte Valley RTA (See RTA section)								
Southwest Plaza Metropolitan District (See Metropolitan Districts)								

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Springfield	2%	No	7/1/78	Yes			3 1/3%	
State Sales Tax	2.9%	Yes	1935	Yes	A-B-C-D-E-G-H-K-L-M N-O-P-Q		3.33%	2% to 3% (1965) 3% to 3.5% (5/1/83) 3.5% to 3% (8/1/84) 3% to 2.9% (1/1/01) Reduce Service Fee to 2 1/3% (7/1/03) Increased Service Fee to 3 1/3% (7/1/05) Reduce Service Fee to 1.35% for monthly filers (3/1/09) Eliminated Service Fee for all filers (7/1/09) Increased Service Fee for all filers 2.22% (6/1/11) Exemption F eliminated by legislation (07/01/12) 2.22% to 3.33% Service Fee increased (7/1/14) Exemption P (7/1/16) Exemption Q (7/1/17)
Steamboat Springs	4.5%	Yes	7/1/69	No	W	W	0%	2% (1/1/73) 2% to 4% (1/1/79) 4% to 4.5% (12/1/93) Use tax (1/1/79) Service fee repealed (1/1/85) Contract City (2/1/87) Self Collected (1/1/88) .5% to expire (12/31/19) .25 to expire (12/31/16) 4.75% to 4.5% (1/1/17)
Steamboat Springs (LMD)	2%	No	5/1/05	Yes		No	0%	Local market tax (5/1/05)
Sterling	3%	Yes	1/1/75	No	W	W	0%	1.5% (1/1/81) 1.5% to 2% (1/1/85) 2% to 3% (1/1/87) Sales/Use Self Collected (7/1/01) Eliminated Service fee (1/1/10)
Stratton	2%	No	7/1/02	Yes	A-B-C-D-K		3 1/3%	
Summit County Sales	2% .75%	No Mass Transit Tax	7/1/71 1/1/91	Yes			3 1/3% 3 1/3%	Sales tax point of collection MTS .25% (1/1/91) MTS .25% to .5% (7/1/91) MTS .5% to .75% (1/1/02) & distributes 100% to county for MTS
Summit Multi-Jurisdictional Housing Authority	.725%	Yes	1/1/07	Yes	A-B-C-D-E-G-H-K-L-M- N-O-P-Q	Y	3 1/3%	.125% (1/1/07) Exemption F eliminated by legislation (07/01/12) Exemption P (7/1/16) .725% (1/1/17) .6% sunsets 12/31/27 Exemption Q (7/1/17)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Superior	3.46%	Yes	7/1/88	Yes		Y-Z	3 1/3%	2% to 3% (1/1/96) Sales/Use 3% to 3.3% (1/1/02) Sales/Use 3.3% to 3.46% (0/1/01/03) Sales Eliminated Service fee of 3 1/3% (7/1/09) Increase Service fee to 2.22% (1/1/12) Increase Service fee to 3 1/3% (1/1/14) Cap of \$1,250 a month
Teller County Sales	1%	Yes	1/1/84	Yes	A-B-C-K	Y	3 1/3%	100% county
Telluride	4.5% 2% Food and liquor for immediate consumption	Yes	1/1/69	No	W	W	1.35%	2% to 4% (1/1/82) 4% to 4.5% (1/1/95) Self Collected (7/1/07)
Thornton	3.75%	Yes	1/1/70	No	W	W	3%	2% (1/1/73) 2% to 3% (1/1/75) 3% to 3.5% (1/1/87) 3.5% to 3.75% (1/1/98)
Timnath	3%		7/1/02	No	W	W	3.33%	Add exemptions (1/1/2003) Self Collected (1/1/09)
Tourism Promotion	0%	No	5/1/83	Yes				.1% to .2% (7/1/87) .2% expired (6/30/93)
Trinidad	4%	Yes	7/1/68	Yes		Y-Z	3 1/3%	2% (1/1/73) 2% to 3% (1/1/81) 3% to 4% (1/1/86) Use tax 2% (1/1/77) Use tax 2% to 4% (11/16/87) 1% to expire (12/31/2020) Sales/Use
Vail	4% 4% Food for home consumption	No	1/1/68	No	W	W	0%	3% (7/1/71) 3% to 4% (7/1/74) Exempted food (1/1/80) Repealed food exemption (12/11/85) Self Collected (1/1/88) 4% to 4.5% (1/1/2003) 4.5% to 4% (1/1/06)
Vail Local Marketing District	1.4%		1/1/00	Yes			0%	
Victor	3%	No	1/1/87	Yes	A-B-C-K		0%	
Walden	1%	No	1/1/09	Yes		None	3 1/3%	1% (1/1/09)
Walsenburg	3%	Yes	7/1/72	Yes		Y-Z	3 1/3%	1% to 2% (1/1/82) Sales/Use 2% to 3% (1/1/2000) Sales/Use

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Walsh	3%	No	1/1/05	Yes		None	3 1/3%	
Ward	2%	No	7/1/78	Yes			3 1/3%	
Washington County	1.5%	Yes	1/1/07	Yes	A-B-D-E-G-H-K	Y-Z	3 1/3%	1.5% (1/1/07) Exemption F eliminated by legislation (07/01/12)
Wellington	3%	Yes	7/1/80	Yes	C	Y-Z	3 1/3%	2% to 3% (1/1/99) Sales/Use 1% to expire (12/31/21)
Westcliffe	2%	No	1/1/75	Yes			3 1/3%	1% (1/1/75) 1% to 2% (1/1/79)
Westminster	3.85%	Yes	7/1/67	No	W	W	0%	2% (9/1/73) 2% to 3% (2/1/76) Self Collected (1/1/79) 3% to 3.25% (1/1/86) To reduce to 3% (12/31/2016) 3.25% to 3.85% (1/1/2004) Reduced Service Fee (01/01/2011)
Wheat Ridge	3.5%	Yes	7/1/70	No	W	W	2%	2% (1/1/76) 2% to 2.5% (1/1/95) 2.5% to 2% (5/1/96) 2% to 2.5% (1/1/98) Self Collected (1/1/79) Repealed Service fee (4/14/97) 2.5% to 2% (4/1/02) 2% to 3% (1/1/05) Reduced service fee from 3 1/3% to 2 1/3% (1/1/05) 3% to 3.5% (1/1/17)
Wiggins	2%	No	7/1/84	Yes			3 1/3%	1% (7/1/84) 1% to 2% (1/1/86)
Windsor	3.95% 4%	Yes	1/1/71	No	W	W	2 1/3%	1% (1/1/71) Food For Home Consumption 1% to 2% (1/1/83) 2% to 3% (7/1/87) Use tax 3% (1/1/98) 3% to 3.2% (7/1/02) Sales/Use Self Collected (1/1/05) Reduced Service Fee From 3 1/3 to 2 1/3 (01/01/05) 3.2% to 3.95% (1/1/15)
Winter Park	7%	No	7/1/79	No	W	W	0%	4% (7/1/79) Eliminated Service fee (1/1/88) 4% to 5% (1/1/92) Self Collected (1/1/92) 5% to 7% (1/1/16)

Locality	Tax Rate	Use Tax	Date Tax First Imposed	State Collected	Exemptions	Use Tax Covers	Service Fee	County Distributions/Other Comments
Woodland Park	4.09%	Yes	1/1/71	No	W	W	0%	2% (1/1/71) 2% to 3% (7/1/85) Use tax 1% (1/1/84) Self Collected (6/1/94) Eliminated Service fee (1/1/96) Lodging 5.2% (7/1/02) 3% to 4.09% (7/1/16)
Wray	2.5%	Yes	1/1/79	Yes		Y-Z	3 1/3%	1% (1/1/79) 1% to 2% (1/1/96) Sales/Use 2%to 2.5% (1/1/02) Sales/Use
Yampa	2%	Yes	7/1/00	Yes	A-D-E-H	Y-Z	3 1/3%	Exemption F eliminated by legislation (07/01/12)
Yuma	3%	Yes	1/1/78	Yes		Y-Z	3 1/3%	1% (1/1/78) 1% to 2% (1/1/85) Use tax 2% (7/1/85) 2% to 3% (1/1/04)

**TAX RATE**

Summary	Total #	0.01%	0.1%	0.2%	0.25%	0.4%	0.43%	0.5%	0.6%	0.65%	0.725%	0.75%	0.8%	0.9%	0.985%	1.0%	1.23%	1.3%	1.4%	1.5%	1.8%	1.8125%	1.9%	2.0%	2.1%	2.25%	2.3%	2.4%	2.5%	
Football District	0																													
Cities & Towns	230															7					2		1		47	2	2	1	1	10
Counties*	49				1			1			1				1	19	1	1			1				11	1				1
Cultural District	1		1																											
Local Improvement District	8	1		1				1	2							3														
Local Marketing District	6																		1						2					
Mass Transit ****	3							2				1																		
Metropolitan District	5							1								1					1									
Roaring Fork																														
Basalt/New Castle	2												2																	
Carbondale/Glenwood Springs	2															2														
Aspen, Snowmass Vlg, Pitkin Rem	3					3																								
El Jebel, Outside Carbondale	2								2																					
Pikes Peak RTA	1																													
Gunnison Valley RTA	1																													
Baptist Road RTA	0																													
San Miguel RTA	1					1																								
South Platte Valley RTA	1		1																											
States Sales Tax	1																													
Retail Marijuana Sales	1																													
RTD	1																													
County Lodging Tax	28													1								1		17	9					
Multi-Juris Housing	1										1																			
Public Safety Improvement	1											1																		
Health Services District	1					1																								
<b>Totals</b>	<b>349</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>6</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>35</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>17</b>	<b>69</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>11</b>	

- A - Exempts food
- B - Exempts machinery and machine tools (Industrial Use)
- C - Exempts gas and electricity, etc.; For domestic use
- D - Occasional sales by charitable organizations
- E - Farm equipment
- F - Pesticides - Effective July 1, 2012 sales of pesticides are considered wholesale sales and are not subject to state or state collected local sales or use taxes.
- G - Food sold through vending machines
- H - Low-emitting vehicles

- I - Exempts telephone & telegraph service
- J - Exempts gas & electricity for residential & commercial use
- K - Renewable energy components (effective 7/1/08, but retroactive to 7/1/06)
- L - Beetle wood products (effective 7/1/08)
- M - School related sales (effective 9/1/08)
- N - Biogas production system components
- O - Property used in space flight
- P - Machine or machine tools equipment used for processing recovered materials per list on Public Health & Environment.
- Q - Retail Marijuana and marijuana products

- W - Contact city directly
- Y - Use tax on motor vehicles
- Z - Use tax on building materials
- \* Pitkin County is counted under both 2.1% and 3.1% for the county tax rate summary.
- \*\*\* County lodging tax cannot be charged when a city has its own lodging tax. The state collects all 51 county levies. The state collects 152 of 222 municipal levies plus Cultural District, County lodging, 6 of 8 Local Improvement districts, Mass Transit, RTD, Local Market, Multi-Juris Housing, Public Safety Improvement, Metropolitan district and 5 RTA Districts. The Roaring

- Fork RTA district has 4 different tax rates
- \*\*\*\* The Mass Transit tax rates are included in the county rates in the DR 1002 and for reporting purposes. These rates are .5% in Eagle and Pitkin Counties and .75% in Summit County.
- \*\*\*\*\* Sales tax rate is reduced if purchases are made from certain areas subject to either a Public Improvement Fee (PIF) and/or Retail Sales Fee (RSF). Contact the respective home-ruled city for more details.

## TAX RATE

Summary	Total #	2.6%	2.75%	2.9%	3.0%	3.1%	3.12%	3.275%	3.30%	3.46%	3.50%	3.60%	3.62%	3.65%	3.70%	3.75%	3.85%	3.90%	3.95%	4.00%	4.01%	4.05%	4.09%	4.11%	4.15%	
Football District	0																									
Cities & Towns	230		2		56		1	1	1	3	18	2	1	1	1	9	2	1	1	36	1	1	1	1	1	1
Counties*	49	1			1	1								1						3						
Cultural District	1																									
Local Improvement District	8																									
Local Marketing District	6																				3					
Mass Transit ****	3																									
Metropolitan District	5																					1				
Roaring Fork																										
Basalt/New Castle	2																									
Carbondale/Glenwood Springs	2																									
Aspen, Snowmass Vlg, Pitkin Rem	3																									
El Jebel, Outside Carbondale	2																									
Pikes Peak RTA	1																									
Gunnison Valley RTA	1																									
Baptist Road RTA	0																									
San Miguel RTA	1																									
South Platte Valley RTA	1																									
States Sales Tax	1				1																					
Retail Marijuana Sales	1																									
RTD	1																									
County Lodging Tax	28																									
Multi-Juris Housing	1																									
Public Safety Improvement	1																									
Health Services District	1																									
Totals	349	1	2	1	57	1	1	1	1	3	18	3	1	1	1	9	2	1	1	43	1	1	1	1	1	1

A - Exempts food

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C - Exempts gas and electricity, etc.; For domestic use

D - Occasional sales by charitable organizations

E - Farm equipment

F - Pesticides - Effective July 1, 2012 sales of pesticides are considered wholesale sales and are not subject to state or state collected local sales or use taxes.

G - Food sold through vending machines

H - Low-emitting vehicles

I - Exempts telephone & telegraph service

J - Exempts gas & electricity for residential & commercial use

K - Renewable energy components (effective 7/1/08, but retroactive to 7/1/06)

L - Beetle wood products (effective 7/1/08)

M - School related sales (effective 9/1/08)

N - Biogas production system components

O - Property used in space flight

P - Machine or machine tools equipment used for processing recovered materials per business list on Public Health & Environment.

Q - Retail Marijuana and marijuana products

W - Contact city directly

Y - Use tax on motor vehicles

Z - Use tax on building materials

(2) Has agreement with county clerk for collection and direct remittance of motor vehicle tax

\* Pitkin County is counted under both 2.1% and 3.1% for the county tax rate summary.

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The state collects all 51 county levies. The state collects 152 of 222 municipal levies plus Cultural District, County lodging, 6 of 8 Local Improvement districts, Mass Transit, RTD,

Local Market, Multi-Juris Housing, Public Safety Improvement, Metropolitan district and 5 RTA Districts. The Roaring Fork RTA district has 4 different tax rates and Gunnison Valley RTA has 2 different tax rates.

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**TAX RATE**

Summary	Total #	4.25%	4.5%	5%	6%	7%	7.25%	15%												
Football District	0																			
Cities & Towns	230	1	6	6	1	1	1													
Counties*	49			2																
Cultural District	1																			
Local Improvement District	8																			
Local Marketing District	6																			
Mass Transit ****	3																			
Metropolitan District	5			1																
Roaring Fork																				
Basalt/New Castle	2																			
Carbondale/Glenwood Springs	2																			
Aspen, Snowmass Vlg, Pitkin Rem	3																			
El Jebel, Outside Carbondale	2																			
Pikes Peak RTA	1																			
Gunnison Valley RTA	1																			
Baptist Road RTA	0																			
San Miguel RTA	1																			
South Platte Valley RTA	1																			
States Sales Tax	1																			
Retail Marijuana Sales	1																			1
RTD	1																			
County Lodging Tax	28																			
Multi-Juris Housing	1																			
Public Safety Improvement	1																			
Health Services District	1																			
Totals	349	1	6	9	1	1	1	1												

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- C - Exempts gas and electricity, etc.; For domestic use
- D - Occasional sales by charitable organizations
- E - Farm equipment
- F - Pesticides - Effective July 1, 2012 sales of pesticides are considered wholesale sales and are not subject to state or state collected local sales or use taxes.
- G - Food sold through vending machines
- H - Low-emitting vehicles

- I - Exempts telephone & telegraph service
- J - Exempts gas & electricity for residential & commercial use
- K - Renewable energy components (effective 7/1/08, but retroactive to 7/1/06)
- L - Beetle wood products (effective 7/1/08)
- M - School related sales (effective 9/1/08)
- N - Biogas production system components
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Safety Improvement, Metropolitan district and 5 RTA Districts. The Roaring Fork RTA district has 4 different tax rates and Gunnison Valley RTA has 2 different tax rates.

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