



COLORADO
Department of Revenue
 Taxation Division

MEMORANDUM

TO: To Whom It May Concern

FROM: Milo Hay, Local Government Analyst III
 Local Government Support Unit

Date: **August 31, 2020**

SUBJECT: LOCAL TAX CHANGES – EFFECTIVE July 1, 2020

STATE COLLECTED

State Tax	Tax Rate	Exempt*	Use Tax	Service Fee
State Sales (Exemption Removed)	2.90%	A-B-C-D-E-G-H-K-M- N-O-P-Q-R (Exemption L Expires June 30, 2020)	2.90%	4% Cap of \$1,000.00

City Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Center (Sales Tax Increase)	4%	C	None	3.33%
Creede (Sales Tax Increase)	4%	None	None	3.33%
Crestone (Sales Tax Increase)	3.50%	None	None	None
Fleming (Exemption Removed)	2%	B-C-D-E-G-H-K-M (Exemption L Expires June 30, 2020)	2%	2.22%
Gilcrest (Service Fee Increase)	4%	None	4%	4%
Granby (Exemption Removed)	4%	None (Exemption L Expires June 30, 2020)	4%	3.33%
Johnstown (Tax Rate Increase)	3.50% ¹	None	3.50%	3.33%
Lakeside (Sales Tax Increase)	3.60% ¹	None	None	None
Manitou Springs (Tax Rate Increase)	3.90%	None	3.80%	None
Silverton (Exemption Removed)	1%	A-B-C-D-E-G-H-K-M (Exemption L Expires June 30, 2020)	None	None
Westcliffe (Sales Tax Increase)	3%	None	None	3.33%
Wiley (New Tax Jurisdiction)	2%	A	None	None

Subject: LOCAL TAX CHANGES – EFFECTIVE July 1, 2020 (Continued)

Special District Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Arrowhead Metropolitan District (New Tax Jurisdiction)	5%	A-B-C-D-E-G-H-K-M-N-O-P-R	None	3.33%
Aspen Park Metropolitan District (Exemption Removed)	0.50%	A-B-C-D-E-G-H-K-M-N-O-P-Q-R (Exemption L Expires June 30, 2020)	None	3.33%
Bachelor Gulch Metropolitan District (Exemption Removed)	5%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	None	3.33%
Scientific and Cultural District (CD) (Exemption Removed)	0.10%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	0.10%	3.33%
Conifer Metropolitan District (Exemption Removed)	0.75%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	None	3.33%
Eagle Vail Metropolitan District (Exemption Removed)	0.70%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	None	3.33%
Edwards Metropolitan District (Exemption Removed)	1%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	None	3.33%
Gunnison Valley Regional Transportation Authority (Exemption Removed)	1%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	None	None
La Junta Health Service District (Exemption Removed)	1%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	None	3.33%
Mesa County Public Safety Improvement (PSI) (Exemption Removed)	0.37%	A-B-C-D-E-G-H-K-M (Exemption L Expires June 30, 2020)	None	3.33%
Montezuma County Health Service District (Exemption Removed)	0.40%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	0.40%	3.33%
Mount Vernon Country Club Metropolitan District (Exemption Removed)	2%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	None	3.33%
Pikes Peak Regional Transportation Authority (Exemption Removed)	1%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	1%	None

Subject: LOCAL TAX CHANGES – EFFECTIVE July 1, 2020 (Continued)

Special District Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Red Sky Ranch Metropolitan District (Exemption Removed)	5.50%	A-B-C-D-E-G-H-K-M-N-O-P-Q-R (Exemption L Expires June 30, 2020)	None	3.33%
Regional Transportation District (RTD) (Exemption Removed)	1%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	1%	3.33%
Roaring Fork Regional Transportation Authority (Exemption Removed)	0.80% ³ 1% ⁴ 0.40% ⁵ 0.60% ⁶	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	0.80% ³ 1% ⁴ 0.40% ⁵ 0.60% ⁶	None
San Miguel Authority for Regional Transportation (SMART) (Exemption Removed)	0.25%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	None	None
South Park Health Service District (Exemption Removed)	1%	A-B-C-D-E-G-H-K-M-N-O-P-Q-R (Exemption L Expires June 30, 2020)	None	3.33%
South Platte Valley Regional Transportation Authority (Exemption Removed)	0.10%	A-B-C-D-E-G-H-K-M-N-O-P-Q-R (Exemption L Expires June 30, 2020)	0.10%	None
Southwest Plaza Metropolitan District (Exemption Removed)	1.50%	A-B-C-D-E-G-H-K-M-N-O-P-Q-R (Exemption L Expires June 30, 2020)	None	3.33%
Summit Combined Housing Authority (MHA) (Exemption Removed)	0.725%	A-B-C-D-E-G-H-K-M-N-O-P-Q-R (Exemption L Expires June 30, 2020)	0.125% (Vehicles Only)	3.33%
Two Rivers Metropolitan District (Exemption Removed)	4%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	None	3.33%
Ute Pass Regional Health Service District (Exemption Removed)	0.50%	A-B-C-D-E-G-H-K-M-N-O-P-R (Exemption L Expires June 30, 2020)	None	3.33%

County Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Douglas (Exemption Removed)	1%	A-B-C-D-E-G-H-K-M-N-O-P-Q (Exemption L Expires June 30, 2020)	1%	2.33% Cap of \$200
Lake (Exemption Removed)	4%	None (Exemption L Expires June 30, 2020)	None	3.33%
La Plata (Exemption Removed)	2%	D-E-H-K-M (Exemption L Expires June 30, 2020)	None	3.33%

Subject: LOCAL TAX CHANGES – EFFECTIVE July 1, 2020 (Continued)

County Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Mesa (Exemption Removed)	2%	A-B-C-D-E-G-H-K-M (Exemption L Expires June 30, 2020)	2%	3.33%
Moffat (Exemption Removed)	2%	E-K-M (Exemption L Expires June 30, 2020)	None	3.33%
Rio Grande (Exemption Removed)	2.60%	None (Exemption L Expires June 30, 2020)	None	3.33%

County Lodging	Tax Rate	Exempt*	Use Tax	Service Fee
Alamosa County (Lodging Tax Increase)	2.0%	None	None	None
Archuleta County (Lodging Tax Increase)	2.0%	None	None	None
Bent County (Lodging Tax Increase)	2.0%	None	None	None
Conejos County (Lodging Tax Increase)	2.0%	None	None	None
Costilla County (Lodging Tax Increase)	2.0%	None	None	None
Delta County (Lodging Tax Increase)	2.0%	None	None	None
Hinsdale County (Lodging Tax Increase)	2.0%	None	None	None
La Plata County (Lodging Tax Increase)	2.0%	None	None	None
Logan County (Lodging Tax Increase)	2.0%	None	None	None
Mineral County (Lodging Tax Increase)	2.0%	None	None	None
Moffat County (Lodging Tax Increase)	2.0%	None	None	None
Montezuma County (Lodging Tax Increase)	2.0%	None	None	None
Morgan County (Lodging Tax Increase)	2.0%	None	None	None
Rio Blanco County (Lodging Tax Increase)	2.0%	None	None	None
Rio Grande County (Lodging Tax Increase)	2.0%	None	None	None

SELF-COLLECTED

City Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Evans (Tax Rate Increase)	4.50%	W	4.50%	3.33%

Subject: LOCAL TAX CHANGES – EFFECTIVE July 1, 2020 (Continued)

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	*R = Manufactured homes (HB18-1315)
*H = Low-emitting vehicles (over 10,000 lbs.)	*Y = Motor vehicles
*K = Renewable energy components	*Z = Building materials

Footnotes for City and Special District Tax

- ¹ Reduced collection of sales tax from certain businesses in the area subject to a Public Improvement Fee
- ² Basalt and New Castle city limits
- ³ Carbondale and Glenwood Springs limits
- ⁴ Aspen and Snowmass Village city limits, unincorporated Pitkin County
- ⁵ Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale