



COLORADO
Department of Revenue

Taxation Division

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To All Concerned,

On May 30, 2014, Governor Hickenlooper signed HB14-1080 into law. HB14-1080 generally codified the Colorado Department of Revenue's position on sales to the Southern Ute Indian Tribe, Ute Mountain Ute Tribe, and enrolled members. Current law now provides that all sales of tangible personal property or services to the Southern Ute Indian Tribe, Ute Mountain Ute Tribe, or an enrolled member of either tribe, are exempt from sales tax if the vendor is located:

- 1) On a reservation; or
- 2) Outside of a reservation but the property or service is delivered by the vendor and received by the tribe or the tribal member on a reservation.

"Reservation" means either the Southern Ute Indian Reservation or the Reservation of the Ute Mountain Ute Tribe.

Also, the law now states that all sales of motor vehicles to the Southern Ute Indian Tribe or Ute Mountain Ute Tribe, or to an enrolled member of either tribe who resides on a reservation, are exempt from sales tax if the motor vehicle is to be registered to an address on a reservation. A vendor may reasonably rely on a tribal member's certification of his or her enrolled membership status and residence.

Further, if the Southern Ute Indian Tribe, Ute Mountain Ute Tribe, or an enrolled member of either tribe has a partial or undivided interest in any type of legal entity, the exemptions listed above apply to a sale of goods or services to such entity in proportion to the interest. The department will issue a certificate to entities that are owned either wholly or in part by Tribal interests that will indicate the percentage exemption that should be allowed to the entity for purchases of tangible personal property or services that are either sold on the reservation or that are delivered by the vendor on to the reservation.