

(06/19/18)  
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## Colorado Sales/Use Tax Rates

For most recent version see [Colorado.gov/Tax](http://Colorado.gov/Tax)

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. All state collected city/county sales taxes or rate changes may become effective only on January 1 or July 1. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction.

### Retail Marijuana Sales Tax (RMS)

The RMS tax rate is 15% with no exemptions. Use tax is not applicable. The Colorado Sales Tax Service Fee (also known as the Vendor's Fee) is 0%. Tax is remitted electronically only. Retail marijuana and retail marijuana products are taxable.

### State Sales Tax

The state sales/use tax rate is 2.9% with exemptions A,B,C,D,E,F,G,H,K,L,M,N,O, P and Q. The sale of retail marijuana and retail marijuana products are exempt from the 2.9% state tax. Additional sales/use tax exemptions can be found at [Colorado.gov/Tax](http://Colorado.gov/Tax). The Colorado sales tax Service Fee rate (also known as the Vendor's Fee) is 0.0333 (3.33%). The sales tax is remitted on the DR 0100, "Retail Sales Tax Return".

### Exemptions

County, Municipality, and Special District Sales/Use Tax Exemptions Options: If an exemption is not listed, state-collected local jurisdictions do not have that exemption option.	
<b>A</b> Food for home consumption	<b>H</b> Low-emitting vehicles (over 10,000 lbs.)
<b>B</b> Machinery and machine tools (as defined on form DR 1191)	<b>K</b> Renewable energy components
<b>C</b> Gas, electricity, etc. for residential use	<b>L</b> Beetle wood products
<b>D</b> Occasional sales by charitable organizations	<b>M</b> School-related sales
<b>E</b> Farm equipment	<b>N</b> Biogas production system components
<b>F Pesticides.</b> 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. These sales will be reported on the DR 0100 Deductions and Exemptions Schedule Line 2b (8).	<b>O</b> Property used in space flight
	<b>P</b> Machinery or machine tools equipment used for processing recovered materials per business list on Public Health & Environment
<b>G</b> Food sold through vending machines	<b>Q</b> Sales on retail marijuana and retail marijuana products

### Regional Transportation District (RTD)

RTD sales tax is remitted in the RTD/CD column on the DR 0100, "Retail Sales Tax Return." RTD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Counties of Denver, Boulder, and Jefferson. Generally, Broomfield County (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Adams County (west of Box Elder Creek), Arapahoe County (south of I-70, generally west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd., including Arapahoe Park and Aurora Reservoir), and Douglas County (northern portion consisting of the City of Lone Tree, the Town of Parker, the Acres Green area and most of Highlands Ranch), the area within the boundaries of the Town of Castle Rock does not have RTD sales/use tax, parts of Weld County that have been annexed by the city of Longmont and the town of Erie since 1994. For specific address information, contact RTD at <a href="http://www.RTD-Denver.com">www.RTD-Denver.com</a> or 303-299-6000.	1%	3.33% (For timely returns submitted on or after July 1, 2014)	A, B, C, D, E, G, H, K, L, M, N, O, P	1%

### Football Stadium District (FD)

The FD sales/use tax expired on December 31, 2011. See DR 1250 for history.

### Scientific and Cultural Facilities District (CD)

CD sales tax is remitted in the RTD/CD column on the DR 0100, "Retail Sales Tax Return." CD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
All areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver and Broomfield. It also includes all of Douglas County <b>except</b> within the boundaries of the town of Castle Rock and Larkspur.	0.1%	3.33% (For timely returns submitted on or after July 1, 2014)	A, B, C, D, E, G, H, K, L, M, N, O, P	0.1%