

**CADA TESTIMONY / SUPPORTING MATERIALS**  
**MARCH 17, 2009**  
**HOUSE TRANSPORTATION COMMITTEE**

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- **There is NOT an accurate and readily available source of information for all taxes for an address**
  - Amazingly complex taxes with many special districts and home-rules – constantly changing
  - **DR 1002** – Updated RATES by the Dept. of Revenue for January & July tax changes
    - Often not available until well after effective date (*latest one posted 2/12/09!*)
  - Existing computers systems inadequate → counties look at different sources than dealers have
    - Integrated Data System (IDS)
      - Department of Revenue computer system
      - COUNTIES have said use only for ‘locating’ districts; look elsewhere for rates
        - **EXAMPLE : Recent lookup in Denver; city INCORRECT**
      - System often not available on evenings & weekends for dealers and dealers report it is often inaccurate
    - Third party / “certified” databases
      - Still only required to be 95% accurate!
      - List of **certified database providers** from DOR site (2 of them)
  - Counties are agents for cities, many of the home-rules and many other special districts
    - Changes can happen any time! [*annexations, new developments, more cities becoming home-rule, rate changes, changes to local interpretations, etc*]
    - **EXAMPLE:** 1-29-2008 memo alerting staff of Windsor city’s notice they became a HOME RULE CITY on 1-1-2005 and changed tax collection requirements.
    - **EXAMPLE:** Baptist Road Transit Authority & Pikes Peak Transit Authority; still fighting over boundaries; supposed to be one or the other at 1%
    - **EXAMPLE:** Jeffco & Pueblo “tax cheat-sheets”; Arapahoe county letter (only 3 ex’s!)
- **TAX COLLECTION IS NOT VOLUNTARY FOR AUTO DEALERS!**
  - Counties outright REJECT paperwork for tax discrepancies per **39-26-113**
    - DOR computer system only allows for entry to process title when all taxes due are identified and fully collected; no ability to ‘track discrepancies’
      - Step#1: if any tax amounts are incorrect, all paperwork bounced (\$2 -\$1,000+ error)
      - Step#2: title paperwork at county is entered and goes to state only after all taxes are fully collected (no way to enter and ‘hold’; can only enter as all ‘paid’)
      - Step #3: a notice/title complete card is issued (to purchaser & lender if dealer provided post cards); consumer then goes to county to title/register & pay ownership taxes
  - Consumers want to finance taxes & better for counties, cities, and dealers if they can do this
  - Dealers must pay-out for discrepancies & try to bill the consumer (most won’t pay); if large, dealers will re-write and re-contract the entire deal: MAJOR HASSLE FOR CONSUMERS!
- **WHAT MAKES AUTOMOBILES UNIQUE**
  - Mobile in nature (challenge of where to title/register)
  - **TITLING AND REGISTRATION:** dealer must pay-out any tax discrepancies BEFORE the paperwork will move forward; deal is already done & consumer has the car
    - 1% on a \$40,000 car is \$400 / 2% = \$800 / 3% = \$1,200
- **CASH DEALS – SALES/USE TAXES ARE PAID IN FULL BY CONSUMERS NOW**
  - On CASH deals, consumer goes to county and takes care of all of this; ‘tax discrepancy’ problems are limited to FINANCED DEALS since accurate data is not available
- **OTHER VENDORS HAVE A HOLD HARMLESS; DEALERS DO NOT BECAUSE OF TITLE/REGISTRATION PROCESS**

## Colorado Sales/Use Tax Rates

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction. To order copies of this publication call (303) 238-SERV (7378). It is also available on the Web at [www.TaxColorado.com](http://www.TaxColorado.com)

### State Sales Tax

The state sales/use tax rate is 2.9% with exemptions (see page 2) A-B-C-D-E-F-G-H-K-L-M. A service fee is a deduction of 3 1/3% for timely filed returns. Tax is remitted on Form DR 0100, "Retail Sales Tax Return."

### Special District Taxes

#### Regional Transportation District (RTD)

The Regional Transportation District (RTD) levies a sales/use tax of 1.0% effective January 1, 2005. The RTD boundaries include the counties of Denver, Boulder, Broomfield (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Jefferson, Adams (west of Box Elder Creek), Arapahoe (south of I-70 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 (northern portion plus Highlands Ranch), and parts of Weld County that have been annexed by the City of Longmont and the Town of Erie since 1994.

In the northern portion of Douglas County, the RTD boundaries consist of the city of Lone Tree (original Lone Tree), all annexed areas of Lone Tree and the Acres Green area.

Effective July 1, 2006, the area within the boundaries of the town of Castle Rock and Larkspur will not have RTD sales/use tax.

#### Football Stadium District (FD)

The Football District, which has a 0.1% sales and use tax, applies to all sales that are subject to the RTD tax in all areas except in the city of Lone Tree (original Lone Tree) and the Acres Green area in Douglas County. Effective July 1, 2006, the area within the boundaries of the town of Castle Rock and Larkspur will not have FD sales/use tax.

#### Scientific and Cultural Facilities District (CD)

Effective July 1, 2006, the Scientific and Cultural Facilities District, which has a 0.1% sales and use tax, will consist of all areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver, and Broomfield. It also includes all of Douglas County except within the boundaries of the towns of Castle Rock and Larkspur. It is not in Weld County.

RTD/CD/FD exemptions (see footnote page 2) include A-C-D-E-F-K-L-M. A service fee of 3 1/3% is allowed for timely filed returns. Tax is remitted on Form DR 0100 in the Special District column. If you have more than one location in the Douglas County exception areas, the tax is remitted on Form DR 0200.

#### Local Improvement District Tax (LID)

A sales tax of 0.5% within designated areas of southeast Jefferson County, Douglas County (Lincoln Station) and 1% Boulder County (Old Town Niwot and Cottonwood Square). For SE Jefferson County within Lakewood City limits, the rate is .43%. Exemptions I and J include telephone, telegraph, gas, electricity services, etc., for residential and commercial use. Service fee is a deduction of

3 1/3% for timely filed returns. Boulder County and Douglas County do not allow a service fee. Tax is remitted on form DR 0100 in the city/LID column.

A sales tax of 0.2% applies in the Flatirons Crossing Mall area and the Arista Local Improvement District. Both are collected by Broomfield.

#### Mass Transit District Tax (MTS)

A sales tax of 0.5% in Eagle County and .75% in Summit County. A sales/use tax of 0.5% in Pitkin County. A service fee is a deduction of 3 1/3% for timely filed returns. Tax is remitted on Form DR 0100 in the County column combined with the county tax. Exemptions are the same as the county tax.

#### Rural Transportation Authority (RTA)

The Rural Transportation Authority (RTA) areas have a sales, or sales and use tax for the specified locations. The RTA sales tax is remitted on form DR 0100 in the Special District Column. The RTA use tax is remitted on form DR 0173 for Retailer's Use and DR 0251 for Consumer Use. See bottom of page 2 for specific exemptions. No service fee is allowed.

Roaring Fork RTA	Sales/Use Exemptions — A,B,C,D,E,F,G,H,K,L,M 0.8% Basalt and New Castle 1.0% Carbondale 1.0% Glenwood Springs 0.6% Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale 0.4% Aspen, Snowmass Village, unincorporated Pitkin County.
Pikes Peak RTA	Sales/Use Exemptions — A,B,C,D,E,F,G,H,K,L,M 1.0% All of El Paso County except the towns of Calhan, Fountain, Monument and Palmer Lake.
Gunnison Valley RTA	Sales (Only) Exemptions — A,B,C,D,E,F,G,H,K,L,M 0.6% All of Gunnison County except the towns of Marble, Ohio, Pitkin and Somerset. 0.35% within the city limits of Gunnison.
Baptist Road RTA	Sales/Use Exemptions — A,B,C,D,E,F,G,H,K,L,M 1% An area within the city limits of Monument.
South Platte Valley RTA	Sales/Use Exemptions — A,B,C,D,E,F,G,H,K,L,M 0.1% Entire area within the city limits of Sterling.

#### Multi-Jurisdictional Housing Authority (MHA)

Summit County has a multi-jurisdictional housing authority sales tax. The tax rate is 0.125% with exemptions A-B-C-D-E-F-G-H-K-L-M. The service fee deduction of 3 1/3% is allowed for timely filed returns. Use tax of 0.125% applies to vehicle purchases made outside the authority. The tax is filed in the Special Districts column of the sales tax return, DR 0100.

#### Public Safety Improvements (PSI)

Montrose County has a Public Safety Improvements sales tax of .75% with no exemptions. There is a service fee deduction of 3 1/3% for timely filed returns. Use tax is not allowed. The tax is a county sales tax and is combined with the county sales tax rate in the first column of the sales tax return, DR 0100.

### Short-term Rental Tax (STR)

Douglas County has a tax of 1% on property rented for thirty days or less (excluding motor vehicle). Tax is remitted on Form DR 1480.

### Local Marketing District Tax (LMD)

The Local Marketing District levies a tax of 1.4% on lodging services including hotels, motels, condominiums and camping spaces inside the Town of Vail. Gunnison County and Alamosa County levy a 4% Local Marketing Tax on hotel and motel rooms. Steamboat Springs levies a 2% Local Marketing Tax. Estes Park and its surrounding area including Drake and Glen Haven levies at 2% Local Marketing Tax. Tax is remitted quarterly to the Department of Revenue on Form DR 1490 "Local Marketing District Tax Return." No service fee is allowed.

### County Lodging Tax

Tax is remitted quarterly on Form DR 1485, "County Lodging Tax Return." The following counties have a tax on lodging services including hotels, motels, condominiums, and camping spaces. No service fee is allowed

2.0%	Clear Creek, Custer, Fremont, Huerfano, Lincoln, Prowers, San Juan and San Miguel (Mountain Village omitted)
1.9%	Alamosa, Archuleta (Pagosa Springs omitted), Chaffee, Conejos, Costilla, Delta, Hinsdale, Lake, La Plata (Durango omitted), Logan, Mineral, Moffat, Montezuma (Cortez omitted), Morgan, Rio Blanco, Rio Grande and Saguache.
1.8%	Grand (Winter Park omitted)
0.9%	Bent

## Colorado Counties

No. Name	No. Name	No. Name	No. Name
1 Denver	17 Prowers	33 Lincoln	49 Rio Blanco
2 Pueblo	18 Delta	34 Elbert	50 San Miguel
3 Weld	19 Yuma	35 Saguache	51 Clear Creek
4 El Paso	20 La Plata	36 Crowley	52 Custer
5 Las Animas	21 Montrose	37 Phillips	53 Grand
6 Larimer	22 Baca	38 Costilla	54 Park
7 Boulder	23 Rio Grande	39 Sedgwick	55 San Juan
8 Mesa	24 Garfield	40 Gunnison	56 Ouray
9 Otero	25 Conejos	41 Lake	57 Pitkin
10 Arapahoe	26 Kit Carson	42 Moffat	58 Dolores
11 Jefferson	27 Washington	43 Teller	59 Jackson
12 Adams	28 Routt	44 Eagle	60 Gilpin
13 Logan	29 Bent	45 Kiowa	61 Summit
14 Fremont	30 Alamosa	46 Cheyenne	62 Mineral
15 Morgan	31 Chaffee	47 Douglas	63 Hinsdale
16 Huerfano	32 Montezuma	48 Archuleta	64 Broomfield

## Footnotes for Tax Rates and Exemptions

### <sup>1</sup> Sales/Use Tax Exemptions:

A – Food for home consumption; B – Machinery and machine tools (as defined on form DR 1191); C – Gas, electricity, etc., for residential use; D - Occasional sales by charitable organizations; E - Farm equipment; F - Pesticides; G - Food sold through vending machines; H - Low-emitting vehicles; I - Telephone and telegraph service (LID only); J - Gas and electricity for residential and commercial use (LID only); K - Renewable energy components; L - Beetle wood products; M - School related sales. If an exemption is not listed, state-collected local jurisdictions do not have the option of exempting them.

<sup>2</sup> Use Tax (paid to city and or county) covers: Y – Motor vehicles; Z – Building materials

<sup>3</sup> Contract city: For information regarding exemptions and use tax, contact the city directly.

<sup>4</sup> Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and .75% in Summit County

<sup>5</sup> Rate includes 0.6% Health Service District tax.

<sup>6</sup> Cap of \$200 per month on service fee.

<sup>7</sup> Reduced sales tax rate of purchases from certain areas subject to a Public Improvement Fee.

<sup>8</sup> Use tax rate is allocated as Mass Transit Tax (MTS) only.

\* Corrections or changes since July 1, 2008. (All state collected cities/counties sales taxes or rate changes may become effective only on January 1 or July 1.)

() County in which the city is located. See chart above.

## State Collected City Sales Taxes

The county number is listed in parenthesis ( ) behind the name of each city listed. See county list on page 2.

CITY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %	CITY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %
Aguilar (05)	3		Y-Z 3	1 1/2	Holly (17)	1		None	3 1/3
* Akron (27)	2.5	B-C-K	Y-Z 2.5	3 1/3	Holyoke (37)	1.5		Y-Z 1.5	3 1/3
Alma (54)	3		None	3 1/3	Hooper (30)	2	C	None	0
Antonito (25)	4		None	3 1/3	Hot Sulphur Spgs (53)	4	A-B-C-K	None	3 1/3
Ault (03)	3		Y-Z 3	0	Hotchkiss (18)	2		None	3 1/3
Basalt (44, 57)	3		None	3 1/3	Hudson (03)	4	A	Z-4	3 1/3
Bayfield (20)	2		None	3 1/3	Hugo (33)	2	B-K	Y-Z 2	3 1/3
Bennett (10, 12)	3		Z 2	3 1/3	Idaho Springs (51)	3		Y-Z 3	0
Berthoud (03, 06)	3		Y-Z 3	3 1/3	Ignacio (20)	2		None	3 1/3
* Black Hawk (60)	5.5		Z 5.5	3 1/3	Johnstown (03, 06)	3		Y-Z 3	3 1/3
Blanca (38)	3	B-C-K	None	3 1/3	Julesburg (39)	1		Y-Z 1	3 1/3
Brush (15)	3.6		Y-Z 3.6	3 1/3	Keenesburg (03)	2	A	Z 2	3 1/3
Buena Vista (31)	2		None	3 1/3	Kersey (03)	3.6		Z 3.6	3 1/3
Burlington (26)	2	A-B-C-K	Y-Z 2	3 1/3	Kiowa (34)	1.5		Z 1.5	3 1/3
Calhan (04)	2	A-B-C-K	Y-Z 2	3 1/3	Kit Carson (46)	2		Y-Z 2	3 1/3
Castle Pines North (47)	2.75	A-C-D-F	Y-Z 2.75	3 1/3	Kremmling (53)	4		None	3 1/3
Cedaredge (18)	2	C	Y-Z 2	3 1/3	Lakeside (11)	2.1		None	0
Center (23, 35)	2		None	3 1/3	La Jara (25)	3		Y-Z 3	3 1/3
Cheyenne Wells (46)	2	A-B-C-D-K	Y-Z 2	3 1/3	La Salle (03)	3.5		Y-Z 2	3 1/3
Collbran (08)	2	A-B-C-K	None	3 1/3	La Veta (16)	3		None	3 1/3
Columbine Valley (10)	3	A-B-C-K	Y-Z 3	3	Las Animas (29)	3		Y-Z 3	3 1/3
Craig (42)	2.25		None	3 1/3	Limon (33)	2		Y-Z 2	3 1/3
Crawford (18)	2		None	3 1/3	Lochbuie (03)	4		Y-Z 2	0
Creede (62)	2		None	3 1/3	Log Lane Village (15)	3		Y-Z 3	0
Crestone (35)	3		None	0	Lyons (07)	3		Y-Z 3	3 1/3
Cripple Creek (43)	2.3		None	0	Manassa (25)	1		None	3 1/3
Dacono (03)	3		Y-Z 3	3 1/3	Mancos (32)	4		None	0
De Beque (08)	2	A-B-C-K	None	3 1/3	Manitou Spgs (04) <sup>3</sup>	3.9		Y-Z 3.8	0
Del Norte (23)	2		None	3 1/3	Manzanola (09)	2	A-B-C-K	Y 2	3 1/3
Dillon (61)	2.5		None	0	Marble (40)	2		None	3 1/3
Dinosaur (42)	2.1	C-D	None	3 1/3	Mead (03)	2	A-B-C-K	Y-Z 2	0
Dolores (32)	3.5		None	3 1/3	Milliken (03)	2.5		Y-Z 2.5	3 1/3
Dove Creek (58)	2	C	Y 1	3 1/3	Minturn (44)	4		None	0
Eads (45)	2		Y-Z 2	3 1/3	Moffat (35)	2	C-D-E-F-G-H	None	3 1/3
Eagle (44)	4		Z 4	3 1/3	Monte Vista (23)	2		None	3 1/3
Eaton (03)	3		Z 3	3 1/3	Montezuma (61)	2		None	3
Elizabeth (34)	4		Y-Z 3	3 1/3	Monument (04)	3	A-B-C-K	Y-Z 2	3 1/3
Empire (51)	3		Y-Z 3	0	Morrison (11)	3		Y-Z 3	3 1/3
Erie (07, 03)	3.5	B-C-D-K	Y-Z 3.5	3 1/3	Mountain View ( 11)	4		Y 3	3 1/3
Estes Park (06)	4		Y 2	3 1/3	Mountain Village (50)	4.5	A-C-D	Z 4.5	3 1/3
Evans (03)	3.5		Y-Z 3.5	3 1/3	Naturita (21)	4		Y-Z 3	3 1/3
Fairplay (54)	4	A	None	3 1/3	Nederland (07)	3.75		Y-Z 3	3 1/3
Firestone (03)	2 <sup>7</sup>	A-B-K	Y-Z 2	0	New Castle (24)	3.5		Z 2	3 1/3
Flagler (26)	2	B-C-K	None	3 1/3	Norwood (50)	3	C	None	3 1/3
Florence (14)	2.5		Y-Z 2.5	3 1/3	Nucla (21)	4		Y 2	3 1/3
Fort Lupton (03)	4		Y-Z 4	3 1/3	Nunn (03)	2		Y-Z 2	0
Fort Morgan (15)	3		Y-Z 3	3 1/3	Oak Creek (28)	3		None	3 1/3
Fountain (04)	3	A-B-C-K	Y-Z 2	0	Olathe (21)	4		Y-Z 1	3 1/3
Fowler (09)	2	B-C-K	Y 2	3 1/3	Ordway (36)	2		Y-Z 2	3 1/3
Foxfield (10)	3.75	A-B-C-K	Z 3	0	Otis (27)	2		Y-Z 2	3 1/3
Fraser (53)	4		Y-Z 4	0	Ouray (56)	3		None	3 1/3
Frederick (03)	2.5	A-B-C-K	Y-Z 2.5	3 1/3	Ovid (39)	1		Y-Z 1	3 1/3
* Fruita (08)	3	A-E-F	Y-Z 3	3 1/3	Palisade (08)	2	A-B-C-K	None	3 1/3
Garden City (03)	2		None	3 1/3	Palmer Lake (04)	3	A	Y-Z 3	3 1/3
Georgetown (51)	3		Y 3	0	Paonia (18)	2		None	3 1/3
Gilcrest (03)	3		Y-Z 3	3	Parachute (24)	3.75		Z 3.75	0
Granada (17)	2		Y-Z 2	3 1/3	Pierce (03)	2	B-K	Y-Z 2	3 1/3
Granby (53)	4		Y-Z 4	3 1/3	Pitkin (40)	3		None	0
Grand Lake (53)	4		Y-Z 4	3 1/3	Platteville (03)	2		Z 2	3 1/3
Green Mtn Falls (04, 43)	3		Y-Z 3	2	Poncha Springs (31)	2		Z 2	3 1/3
Haxtun (37)	1.5		Y-Z 1.5	3 1/3	Red Cliff (44)	3		None	3 1/3
Hayden (28)	4		Z 2	3 1/3	Rico (58)	5		None	0

## State Collected City Sales Taxes (continued)

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CITY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %	CITY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %
Rocky Ford (09)	3		Y-Z 3	3	Springfield (22)	2		None	31/3
Romeo (25)	1		None	3 1/3	Stratton (26)	2	A-B-C-D-K	None	31/3
Saguache (35)	3		None	3 1/3	Superior (07, 11)	3.46		Y-Z 3.3	31/3
* Salida (31)	3		None	3 1/3	Trinidad (05)	4		Y-Z 4	31/3
San Luis (38)	3	A-B-D-E-G-H-K	None	31/3	Victor (43)	3	A-B-C-K	None	0
Sawpit (50)	3		Z 3	0	* Walden (59)	1		None	31/3
Sedgwick (39)	1	B-C-K	None	0	Walsenburg (16)	3		Y-Z 3	31/3
Seibert (26)	2	B-C-D-K	Y-Z 2	3 1/3	Walsh (22)	3		None	31/3
Severance (03)	3	C	Z 3	31/3	Ward (07)	2		None	31/3
Silt (24)	3		Y-Z 3	31/3	Wellington (06)	3	C	Y-Z 3	31/3
Silver Cliff (52)	2		Y-Z 2	31/3	Westcliffe (52)	2		None	31/3
Silver Plume (51)	3		None	31/3	Wiggins (15)	2		None	31/3
* Silverton (55)	1	A-B-C-D-E-F-G-H-K-M	None	31/3	Wray (19)	2.5		Y-Z 2.5	31/3
Simla (34)	4	A-B-C-K	None	31/3	Yampa (28)	2	A-D-E-F	Y-Z 2	31/3
South Fork (23)	2	C	None	31/3	Yuma (19)	3		Y-Z 3	31/3

## STATE COLLECTED COUNTY SALES TAX RATES (county number in parenthesis)

Broomfield and Denver are self-collected counties. If a county is not listed here, that county does not have a sales tax.

COUNTY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %	COUNTY	SALES TAX %	EXEMPT <sup>1</sup>	USE TAX % <sup>2</sup>	SERVICE FEE %
Adams (12)	.75	A-B-C-D-E-F-G-H-K	None	0	Larimer (06)	.8	A-B-C-D-E-F-G-H-K	Y-Z .8	31/3
Alamosa (30)	2		None	3 1/3	Lincoln (33)	2		Y-Z 2	31/3
Arapahoe (10)	.25	A-B-C-D-E-F-G-H-K	Y-Z .25	.5	Logan (13)	1	E	Y-Z 1	0
Archuleta (48)	4		None	3 1/3	Mesa (08)	2	A-B-C-K	Y-Z 2	31/3
Bent (29)	1		Y-Z 1	0	<sup>5</sup> Mineral (62)	2.6		Z 2	31/3
Boulder (07)	.65	A-B-C-K	Y-Z .65	0	Moffat (42)	2		None	31/3
Chaffee (31)	2	E	None	3	Montezuma (32)	.45	A-B-C-D-E-F-K	Y .45	31/3
Clear Creek (51)	1		None	0	Montrose (21)	1		Y-Z 1	31/3
Costilla (38)	1		None	0	Otero (09)	1	A-B-C-E-F-K	Y-Z 1	31/3
Crowley (36)	2		Y-Z 2	3 1/3	* Ouray (56)	2		None	31/3
Custer (52)	2	A-B-C-K	Y-Z 2	3 1/3	Park (54)	1	A-B-C-D-K	None	31/3
Delta (18)	2	E-F	None	3 1/3	Phillips (37)	1	E	Y-Z 1	31/3
<sup>6</sup> Douglas (47)	1	A-C	Y-Z 1	2 1/3	* <sup>4</sup> Pitkin (57)	3.6		Y-Z .5 <sup>8</sup>	31/3
<sup>4</sup> Eagle (44)	1.5	A-B-C-K	None	3 1/3	(in Basalt)	2.6		Y-Z .5 <sup>8</sup>	31/3
Elbert (34)	1	A-B-C-D-E-G-H-K	Y-Z 1	3 1/3	Prowers (17)	1		Y-Z 1	31/3
El Paso (04)	1	A-B-C-K	Y-Z 1	0	Pueblo (02)	1	A-B-C-K	Y 1	31/3
Fremont (14)	1.5	A-B-C-D-E-F-G-H-K	Y-Z 1.5	3 1/3	Rio Blanco (49)	3.6	C	Y-Z 3.6	31/3
Garfield (24)	1	A-B-C-K	None	3 1/3	<sup>5</sup> Rio Grande (23)	2.6		None	31/3
Grand (53)	1		None	3 1/3	Routt County (28)	1	A-B-C-K	Y-Z 1	31/3
Gunnison (40)	1		None	3 1/3	Saguache (35)	1	A-B-C-E-K	None	0
Hinsdale (63)	5		Y-Z 4	3 1/3	San Juan (55)	4		None	31/3
Huerfano (16)	1		None	3 1/3	San Miguel (50)	1	A-B-C-K	Z 1	3
* Jackson (59)	3		None	3 1/3	Sedgwick (39)	2		Y-Z 2	31/3
Jefferson (11)	.5		None	3 1/3	<sup>4</sup> Summit (61)	2.75		None	31/3
Lake (41)	4		None	3 1/3	Teller (43)	1	A-B-C-K	Y 1	31/3
La Plata (20)	2		None	3 1/3	Washington (27)	1.5	A-B-D-E-F-G-H-K	Y-Z 1.5	31/3

## Footnotes for Self - Collected Cities

**Direct contact with these home rule cities is suggested in order to receive up-to-date information concerning their tax rates, exemptions, license fees and procedures.**

<sup>1</sup> Corrections or changes since July 1, 2008 update.

<sup>2</sup> Occupational Privilege Tax.

<sup>3</sup> Sales tax on food & liquor for immediate consumption.

<sup>4</sup> Food for home consumption.

<sup>5</sup> Automobile rentals for less than 30 days.

<sup>6</sup> Cap at a certain amount.

<sup>7</sup> 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). All PIFs/RSFs imposed by home-rule cities are not listed in this publication. **Contact the respective home-rule city for more details.**

( ) County in which the city is located. See chart on page 2.

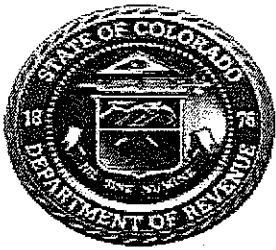
**W Contact the city directly**

### Home Rule Cities For Which The State Does Not Collect Local Sales Tax

CITY	Current %	Service Fee % <sup>2</sup>	Lic Fee	CITY	Current %	Service Fee % <sup>2</sup>	Lic Fee	CITY	Current %	Service Fee %	Lic Fee
<b>Alamosa (30)</b> P. O. Box 419, 425 Fourth Street Alamosa, CO 81101 (719) 589-2593	2	2 <sup>6</sup>	15.00	<b>Castle Rock (47)</b> 100 North Wilcox St. Castle Rock, CO 80104 (303) 805-3228	3.6	3 1/2 <sup>6</sup>	10.00	<b>Edgewater (11)</b> 2401 Sheridan Blvd. Edgewater, CO 80214 (303) 238-7803	3.5	2	15.00
<b>Arvada (11, 12)</b> 8101 Ralston Road Arvada, CO 80002 (720) 898-7100	3.46	3 <sup>6</sup>	0	<sup>1</sup> <b>Centennial (10)</b> 12503 E. Euclid Dr., 200 Centennial, CO 80111 (303) 734-4567	2.5	3	W	<b>Englewood (10)</b> 1000 Englewood Pkwy Englewood, CO 80110 (303) 762-2422	3.5	.5	25.00
<sup>2</sup> <b>Aspen (57)</b> 130 S. Galena Aspen, CO 81611 (970) 920-5029	2.2	3.3 <sup>6</sup>	W	<b>Central City (60)</b> Box 249 Central City, CO 80427 (303) 582-5251	4	3 1/2	10.00	<b>Federal Heights (12)</b> 2380 W. 90th Ave Federal Heights, CO 80260 (303) 428-3526	4.0	0	15.00
<sup>2</sup> <b>Aurora (10, 12, 47)</b> 15151 E. Alameda Pkwy, 5th Floor Aurora, CO 80012 (303) 739-7800	3.75	.5	W	<b>Cherry Hills Village (10)</b> 2450 E. Quincy Cherry Hills Village, CO 80110 (303) 789-2541	3.5	.5	W	<b>Fort Collins (06)</b> P. O. Box 580 Fort Collins, CO 80522 (970) 221-6780	3	1 <sup>6</sup>	0
<b>Avon (44)</b> P. O. Box 975 Avon, CO 81620 (970) 748-4000	4 <sup>7</sup>	0	0	<b>Colorado Springs (04)</b> P. O. Box 1575 MC225 Colorado Springs, CO 80901 (719) 385-5903	2.5	2	15.00	<b>Frisco (61)</b> P.O. Box 4100 Frisco, CO 80443 (970) 668-9127	2	3 1/2	75.00
<b>Boulder (07)</b> P. O. Box 791 Boulder, CO 80306 (303) 441-3050	3.41 3.56 <sup>3</sup>	0	25.00	<b>Commerce City (12)</b> 7887 E. 60th Ave Commerce City, CO 80022-4199 (303) 289-3628	3.5	2 <sup>6</sup>	20.00	<b>Glendale (10)</b> 950 So. Birch Street Glendale, CO 80246 (303) 759-1513	3.75	0	W
<b>Breckenridge (61)</b> P. O. Box 168 Breckenridge, CO 80424 (970) 453-2251	2.5	0	W	<b>Cortez (32)</b> 210 E. Main Street Cortez, CO 81321 (970) 565-8575	4.05	1 1/2	10.00	<b>Glenwood Springs (24)</b> 101 W. 8th Street Glenwood Springs, CO 81601 (970) 384-6400	3.7	2 <sup>6</sup>	12.50
<b>Brighton (12, 03)</b> 22 South 4th Ave. Brighton, CO 80601 (303) 655-2041	3.75	3 1/2	W	<b>Crested Butte (40)</b> P.O. Box 39 Crested Butte, CO 81224 (970) 349-5338	4	3 1/2	0	<b>Golden (11)</b> 911 10th Street Golden, CO 80401 (303) 384-8023	3	0	20.00
<b>Broomfield (64)</b> Flatiron and Arista Improv. Dist. One DesCombes Drive Broomfield, CO 80020 (303) 464-5811	4.15 0.2	3 <sup>6</sup>	0	<b>Delta (18)</b> P.O. Box 19 Delta, CO 81416-0019 (970) 874-7566	3	0	10.00	<b>Grand Junction (08)</b> 250 No. 5th Street Grand Junction, CO 81501 (970) 244-1521	2.75	3 1/2	10.00
<b>Canon City (14)</b> P. O. Box 1597 Canon City, CO 81215-1597 (719) 276-5252	2	3 1/2 <sup>6</sup>	10.00	<sup>2</sup> <b>Denver (01)</b> 144 West Colfax Ave. Denver, CO 80202 (720) 865-7018	3.62 4 <sup>3</sup> 7.25 <sup>5</sup>	.5	W	<b>Greeley (03)</b> 1000 10th Street Greeley, CO 80631 (970) 350-9733	3.46	0	0
<b>Carbondale (24)</b> 511 Colorado Ave. Carbondale, CO 81623 (970) 963-2733	3.5	3 1/2 <sup>6</sup>	W	<b>Durango (20)</b> 949 2nd Avenue Durango, CO 81301 (970) 375-5010	3	3 1/2 <sup>6</sup>	2.50	<sup>2</sup> <b>Greenwood Village (10)</b> 6060 So. Quebec Street Greenwood Village, CO 80111-4591 (303) 773-0252	3	0	10.00

## Home Rule Cities For Which The State Does Not Collect Local Sales Tax

CITY	Current %	Service Fee % <sup>2</sup>	Lic Fee	CITY	Current %	Service Fee % <sup>2</sup>	Lic Fee	CITY	Current %	Service Fee %	Lic Fee
Gunnison (40) P.O. Box 239 Gunnison, CO 81230 (970) 641-8162	4	5	10.50	Loveland (06) 500 E. 3rd Street Loveland, CO 80537 (970) 962-2698	3 <sup>7</sup>	3 1/8 <sup>6</sup>	0	Steamboat Springs (28) P. O. Box 775088 Steamboat Springs, CO 80477 (970) 879-2060	4.5	0	0
Gypsum (44) P.O. Box 130 Gypsum, CO 81637 (970) 524-7514	4	3 1/8	W	<sup>1</sup> Montrose (21) P. O. Box 790 Montrose, CO 81402 (970) 240-1400	3	1 1/8	35.00	Sterling (13) P. O. Box 4000 Sterling, CO 80751 (970) 522-9700	3	2 1/8	0
Lafayette (07) 1290 So. Public Rd. Lafayette, CO 80026 (303) 665-5588 x 3314	3.5	2.5 <sup>6</sup>	0	<sup>1</sup> Mt. Crested Butte (40) P. O. Drawer D Mt. Crested Butte CO 81225 (970) 349-6632	4	3 1/8	0	Telluride (50) P.O. Box 397 Telluride, CO 81435 (970) 728-3071	4.5	3 1/8	W
La Junta (09) P. O. Box 489 La Junta, CO 81050 (719) 384-5991	3	3	0	Northglenn (12, 03) 11701 Community Center Dr3.5 <sup>4</sup> Northglenn, CO 80233 (303) 450-8729	4	1	15.00	Thornton (12) 9500 Civic Center Drive Thornton, CO 80229 (303) 538-7400	3.75	3.0 <sup>6</sup>	0
<sup>1</sup> Lakewood (11) 480 So. Allison Pkwy Lakewood, CO 80226-3127 (303) 987-7630	3 <sup>7</sup> 0 <sup>4</sup>	0	15.00	Parker (47) 20120 E. Main St. Parker, CO 80138-7334 (303) 805-3228	3	3 1/8 <sup>6</sup>	10.00	<sup>1</sup> Timnath (06) P.O. Box 37 Timnath, CO 80547 (970) 224-3211	3	3 1/8	W
Lamar (17) 102 E. Parmenter St. Lamar, CO 81052 (719) 336-4376	3.25	3 1/8 <sup>6</sup>	7.50	Pueblo (02) P. O. Box 1427 Pueblo, CO 81002 (719) 553-2659	3.5	0	50.00	Vail (44) 75 Frontage Rd. Vail, CO 81657 (970) 479-2125	4	0	0
Larkspur (47) P.O. Box 310 Larkspur, CO 80118 (303) 681-2324	4	0	25.00	Ridgway (56) P. O. Box 10 Ridgway, CO 81432-0010 (970) 626-5308	3.6	3 1/8	25.00	Westminster (11, 12) 4800 W. 92nd Avenue Westminster, CO 80031 (303) 658-2067	3.85	2.5 <sup>6</sup>	0
Littleton (10, 11, 47) 2255 W. Berry Avenue Littleton, CO 80165 (303) 795-3768	3	2.5	0	Rifle (24) P. O. Box 1908 Rifle, CO 81650 (970) 625-2121	3.5	0	W	Wheat Ridge (11) 7500 W. 29th Avenue Wheat Ridge, CO 80215-6713 (303) 235-2820	3	0	20.00
Lone Tree (47) 8527 Lone Tree Pkwy. Lone Tree, CO 80124 (303) 708-1818	1.8125	0	10.00	Sheridan (10) 4101 S. Federal Sheridan, CO 80110 (303) 762-2200	3.5	0	10.00	Windsor (03, 06) 301 Walnut Windsor, CO 80550 (970) 686-7476	3.2	2 1/8 <sup>6</sup>	10.00
Longmont (07) 350 Kimbark Street Longmont, CO 80501 (303) 651-8672	3.275	3 <sup>6</sup>	25.00	Silverthorne (61) P. O. Box 1309 Silverthorne, CO 80498 (970) 262-7300	2	2 1/8 <sup>6</sup>	75.00	Winter Park (53) P.O. Box 3327 Winter Park, CO 80482 (970) 726-8081	5	0	60.00
<sup>1</sup> Louisville (07) 749 Main Louisville, CO 80027 (303) 335-4514	3.5	3 1/8 <sup>6</sup>	25.00	Snowmass Village (57) P. O. Box 5010 Snowmass Village, CO 81615 (970) 923-3796	3.5	0	85.00	Woodland Park (43) P. O. Box 9045 Woodland Park CO 80866-9045 (719) 687-9246	3	0	50.00



# Integrated Data System

*IDS STATE*

## Locator Address Tax Record

1620 PLATTE ST - DENVER - DENVER - 80202

**IDS Links:**

- [IDS Search](#)
- [User Profile](#)
- [Help?](#)

Tax type	Tax rate %
CULTURAL	0.10%
FOOTBALL	0.10%
RTD	1.00%
STATE	2.90%
* DENVER	3.50% *
<b>Total</b>	<b>7.60%</b>

*Wrong!  
CHANGED IN  
JAN-2007*

This WEB page is intended to only estimate the tax liability on the sale of an automobile. Results are not guaranteed and may be different when calculated at the county.

[Back](#)

**Help:**

[Top Of Page](#)

- Tax Type: Type of Tax.
- Tax rate %: Tax percentage.
- Back: Click on this to return to the LATR selection screen.
- IDS Search: Click on this link to return to the IDS Search screen.
- User Profile: Click on this IDS Link to go to the IDS User Profile screen.

[\[Top Of Page | IDS Feedback \]](#)

Last Modified 02/18/2009 11:33:47

2/18/2009



Confirmation Number: 816673

*Third Party Systems*

**Jurisdictions**

County DENVER (031)  
City DENVER (20000)

*Pitney Bowes / Group 1*

**Physical Location**

Address 1620 Platte St  
City Denver  
Postal Code 80202-6114  
County DENVER

*HAS the RATE Correct!*

**Sales Tax**

Tax Jurisdictions	Rate(%)	Tax (\$)
State General Sales Tax	2.9	\$0.00
County General Sales Tax	0	\$0.00
City General Sales Tax	3.620	\$0.00 *
Football District	0.100	\$0.00
Scientific and Cultural Facilities District	0.100	\$0.00
The Regional Transportation District	1.000	\$0.00
<b>Total combined sales tax rate:</b>	<b>7.72</b>	<b>\$0.00</b>

**Use Tax (see Note)**

Tax Jurisdictions	Rate(%)	Tax (\$)
State Use Tax	2.9	\$0.00
County Use Tax	0	\$0.00
City Use Tax	3.620	\$0.00
Football District	0.100	\$0.00
Scientific and Cultural Facilities District	0.100	\$0.00
The Regional Transportation District	1.000	\$0.00
<b>Total combined use tax rate:</b>	<b>7.72</b>	<b>\$0.00</b>

**Additional/In lieu of tax rates**

Tax Jurisdiction	Rate(%)	Tax (\$)
City Additional Sales - Food & Drink	4	\$0.00

**Note: Use tax is not in addition to sales tax.**

Close Window



*\* NOTE - All the special rules about how each of these taxes IS applied IS NOT Even Available Here.*

# Department of Revenue

Division of Taxation



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[Software Developers](#)

[Voluntary Disclosure Program](#)

## Find Local Taxes by Address

The following list of electronic database address providers are currently certified by the department. Taxpayers who use these certified databases will not be liable for sales and use taxes otherwise owed to the State of Colorado and state-collected municipalities, counties and special districts if the database incorrectly designates the location of a sale, storage, use or consumption of taxable property or services.

Please note that by clicking on any of these links, you will leave the Colorado Department of Revenue Web site and enter a privately owned Web site created, operated and maintained by a private business. The Colorado Department of Revenue is not endorsing its products, services, or privacy or security policies. We recommend you review the business's information collection policy or terms and conditions to fully understand what information is collected by this private business.

## Participating Home-Rule Cities and Counties

Arvada, Aurora, Boulder, Brighton, Denver, Longmont, Northglenn, Silverthorne, Westminster, Wheat Ridge, and Woodland Park have enacted ordinances that hold taxpayers harmless if they rely on these certified databases. For links to a local government's Web page, please see the [Colorado Municipal League \(CML\) Web site](#).

## Certified Electronic Address Databases

**Proxix Solutions, Inc.**  
**Find Tax Rates by Address**  
 Go to: [Proxix Solutions, Inc.](#)

**Local Government Access:**  
 Local governments can contact Proxix Solutions, Inc. at [support@proxix.com](mailto:support@proxix.com) to obtain access.

**More Information**  
 2845 Wilderness Place  
 Boulder, CO 80301  
[www.proxix.com](http://www.proxix.com)

**Pitney Bowes Group 1 Software**  
**Find Tax Rates by Address**  
 Go to: [Group 1 Software](#)

**Local Government Access:**  
 Local governments can contact Bob Meador at the telephone number or e-mail address below to obtain access.

**More Information**  
 4750 Walnut Street, Suite 200  
 Boulder, CO 80301  
[www.g1.com](http://www.g1.com)

Contact: Customer Support (866) 781-2662	Contact: Bob Meador Director, GeoTAX Product Management
System Identification: Proxix Site- US Tax, CO DOR version #2.0 (both the hosted and installable version).	(720) 564-3023 <a href="mailto:Bob_Meador@g1.com">Bob_Meador@g1.com</a>
Hosted solution is located at Boulder, Colorado.	System Identification: GeoTAX 5.0.1, located at Boulder, Colorado.
Effective Date of Certification: Aug. 1, 2007	Effective Date of Certification: Aug. 10, 2007
Expiration Date of Certification: July 31, 2009	Expiration Date of Certification: August 9, 2009

### **Designated Verifier**

The Department designated the following person to act as the verifier and who will determine the accuracy of the database.

Bill Thoen  
GISNet  
1401 Walnut St., Suite C  
Boulder, Colorado 80302  
(303) 786-9961  
[bthoen@gisnet.com](mailto:bthoen@gisnet.com)

Math Fax#  
3554

Received  
10/24/08

# Memorandum

*Smidell*

To: Motor Vehicle Staff  
From: Pam Nielsen, Vehicle Licensing Manager  
CC: Scott Doyle, County Clerk & Recorder  
Date: January 29, 2008  
Re: Windsor City Sales/Use Tax - MV0185a

Notification was received today that effective January 1, 2005, Windsor became a Home Rule City.

This change effected how the Sales tax is collected on the transactions regarding lease transactions. Windsor Municipal Code Sec. 4-3-480. Tax on credit sales. "Whenever tangible personal property is sold ... under a conditional sales contract or rental purchase contract, whereby the seller retains the title as security for all or part of the purchase price, the total tax, based on the total selling price, shall become immediately due and payable."

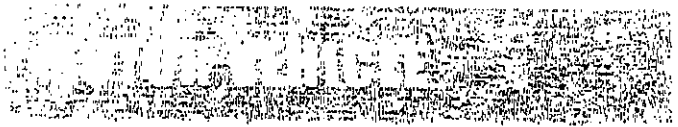
*Windsor tax  
+ sales tax*

Therefore, any lease shall be subject to the same sales taxes as if an outright sale of property has taken place. If the lessor retains title to a vehicle or equipment in the Town, the lessor meets the definition of "engaged in business", Windsor Municipal Code, Sec. 4-3-30, and the vendor must obtain a Windsor sales tax license, and must collect and remit the Windsor sales tax due.

The lease sales tax file has been amended to reflect approved Windsor sales tax account numbers. Verification is now required on Windsor leases that are over a term of 36 months. Lease for 36 months or less the vendor will have the option, but must be consistent. As stated above the lessor may collect the tax in the lease and report on a DR0026 if a number has been authorized. As this is a sales tax based on the Municipal Code the taxes for Windsor will be collected using the top figure (Total Lease Amount).

A revision to the Sales Tax Chart for Leases is available at g:/lease.

3070



New TAX we have to collect  
for the addresses on the following  
pages

ROBERT C. BALINK  
EL PASO COUNTY CLERK & RECORDER  
P.O. BOX 2007  
COLORADO SPRINGS, CO 80901  
PHONE: (719) 520-6240

4. SPECIAL DISTRICT TAX DUE - 3.24M

\* AS OF 7-1-2007 A NEW BAPTIST ROAD RTA (BRRTA) TAX WENT INTO EFFECT. THIS IS A 1% SALES TAX FOR ADDRESSES LOCATED WITHIN THE BAPTIST ROAD CORRIDOR. IT ENCOMPASSES SOME ADDRESSES WITH IN MONUMENT CITY LIMITS (ZIP 80132) AND SOME ADDRESSES THAT USE COLO SPGS (ZIP 80921) AS THE MAILING ADDRESS. CROSS OFF RTD & PUT IN BRRTA ON SALES TAX RECEIPT.

THANK YOU!

ROBERT W. BECKER, MANAGER  
MOTOR VEHICLE DEPARTMENT  
BY \_\_\_\_\_  
DEPUTY CLERK

BJP 04 13

Colo Springs Addresses 80921  
collect 5.9%

Monument Addresses 80132  
collect 6.9%

Given to us by Jeffco

SALES TAX COUNTER CHART

State Sales Tax

2.9% If purchased after 01-01-2001

<u>City # &amp; Name</u>	<u>Sales Tax Percentage</u>	<u>Effective Date</u>
1. Arvada	3.45% Purchased as of Jan 1, 2006	01-01-06
2. Golden	3.00%	07-01-91
3. Edgewater	3.50%	01-01-87
4. Morrison	3.00%	07-01-82
5. Bowmar	-0-	_____
6. Mountain View	3.00% If Seller Out of Mountain View 4.00% If Buyer & Seller in Mountain View	01-01-02 01-01-02
7. Unincorporated Jeffco	-0-	_____
8. Wheat Ridge	3.00%	01-01-05
9. Lakewood	3.00% Purchased as of Jan 1, 2006	01-01-06
10. Lakeside	2.10% Purchased as of Jan 1, 2006	01-01-06
11. Westminster	3.85% Purchased as of Jan 1, 2004	01-01-04
14. Littleton	3.00%	01-01-72
SJ* (S Jeffco Special District)	.50%	01-01-89

\*Collected when both buyer and seller reside within the South Jefferson (SJ) County Special District Tax. Zip codes of 80123, 80127 and portions of 80128, 80235 and 80465. This would include any address showing the SJ designation behind the city number in the locator book. Example: 07SJ, 09SJ, and 14SJ would be the main areas at the present time.

DEALER DON'T GET BOOK

BEWARE: This Special Tax District does not show on the regular computer screen in the address area but does show in the computer locator file screen as an '001' under TAX CD and in your locator book as SJ as shown in the example above.

<u>RTD COUNTIES &amp; COUNTY</u>		<u>1.20% Purchased as of Jan 1, 2005</u>	<u>01-01-05</u>
Adams	(12)	Except for these Cities: Deer Trail, Bennett & Strausberg	
Arapahoe	(10)	Except for the City of Byers	
Douglas	(47)	Except for the City of Castle Rock	
Denver	(01)	Boulder	(07) Jefferson (11) Broomfield (64)

NOTE: ALL of Jefferson County MUST PAY RTD.

JEFFERSON COUNTY SALES TAX: .50% - Collected when both buyer and seller reside within Jeffco. 07-01-73

Rev. 01-10-07 County - Sales Tax Folder/Bank/Dealerships - Sales Tax cheat sheet counter (TRM)

KEW - NOTE - This is from just ONE county - and why we can't get it right!

Ⓟ



## PUEBLO COUNTY TAX INFORMATION

1. Pueblo City sales tax is 3.5 %. Pueblo County sales tax is 1%. Pueblo City sales tax is only due for areas inside Pueblo City limits. This does not include Pueblo West.
2. Pueblo County includes all of the following cities, townships, metro districts, etc.
  - a. Pueblo - Pueblo City sales tax is only due for areas inside Pueblo City limits. Some unincorporated areas of Pueblo County are simply listed as Pueblo. Zip codes are 81001, 81002, 81003, 81004, 81005, and 81008. Both Zip codes 81004, 81005 and 81008 have parts in and outside city limits. Zip code 81006 is an unincorporated area entirely outside city limits. Unincorporated areas of Pueblo County that are outside Pueblo West are given the Zip code of 81007.
  - b. Pueblo West - Unincorporated suburb/metro of Pueblo that is a metro district with no special taxes. Street directions and suffixes are especially important here because there are many different streets with the name. Zip code for entire suburb is 81007. County sales tax rate only.
  - c. Avondale - Unincorporated town of Pueblo County. Post Office Box may be required for mail delivery. Check with your customer to verify Zip code is 81022. County sales tax rate only.
  - d. Boone - Incorporated town of Pueblo County. Post Office Box may be required for mail delivery. Check with your customer to verify. Zip code is 81025. County sales tax rate only.
  - e. Rye - Incorporated town of Pueblo County. Post Office Box may be required for mail delivery. Check with your customer to verify. Zip code is 81069. County sales tax rate only.
  - f. Colorado City - Unincorporated town of Pueblo County. Physical address and Post Office Box must be included on application for title as Colorado City ONLY has mail delivery through Post Office Box. Zip code is 81019. County sales tax rate only.
  - g. Beulah - Unincorporated town of Pueblo County. Zip code is 81023. County sales tax rate only.
  - h. Part of Fowler - Zip code is 81039. County sales tax rate only.
  - i. Part of Onley Springs - Zip code is 81062. County sales tax rate only.
3. The following addresses cannot be used as a physical address because they are UPS Stores, PostNet, etc.
  - a. 140 W 29<sup>th</sup> Street, Pueblo
  - b. 1021 Market Plaza, Pueblo West
  - c. 1316 E Hwy 50 Bypass, Pueblo
4. The following addresses are in El Paso County, some or all do receive their mail through the Pueblo Post Office. Zip code is 81008.
  - a. Alaya Way, Armadillo Heights, Avenida Allegre Point, Avenida Hermosa View, Barnstorm Point, Boca Raton Heights, Buffalo Circle, Calle Bernado Point, Calle Pacifico Point, Camino Del Sol Point, Camino Grande Point, Camino Real Point, Camino Reposado Point, Campsite Point, Chaps View, Comanche Trail, Conquest Point, Consequences Point, Covered Wagon Point, Deputy Point, Diamond J Point, Donner Pass View, Dude Ranch Point, El Gallo Point, El Niño Point, El Rocio View, El Valles View, Firebird View, Firewater Point, Ghost Walk Point, Gold Dust Trail, Grande Point, Hanover Rd, High Plains View, High Stacks View, Hoss Point, Indian Village Heights, Industry Ave, La Piedra Point, La Pintura Point, La Plano Point, Lakota Point, Las Haciendas Point, Lateral Point, Longhorn Point, Midway Ranch Rd, Negotiable Point, Oak View, Ocatillo View, Outback View, Paleface Point, Peacepipe Heights, Pemmican Point, Prairie Fire Point, Ramada Point, Rattlesnake Point, Rimfire Point, Rosado Heights, Sickie Point, Soapstone View, Stampede Trail, Straight Arrow Point, Sugar foot Point, Sweetwater Point, Tin Cup Place, Via Duran Point, Via Feliz Point, Via Vaquero Point, Vighantl View, Wampum Point, Water Barrel View, Wigwam Rd, Wild Pony Point, Wind Spirit Point, Wrangler Circle.



Nancy A. Doty

Clerk & Recorder

OFFICE OF THE CLERK & RECORDER  
5334 South Prince Street  
Littleton, Colorado 80166-0001  
Phone: 303-795-4200  
Fax: 303-794-4625  
[www.co.arapahoe.co.us](http://www.co.arapahoe.co.us)  
[clerk@co.arapahoe.co.us](mailto:clerk@co.arapahoe.co.us)

April 7, 2004

**SUBJECT: SALES AND USE TAX FOR MOTOR VEHICLES LEASED OR PURCHASED BY CITY OF CENTENNIAL RESIDENTS**

*Lease  
City of Centennial*

Dear Business Owner:

Any dealership, leasing company or broker (lessor) located in the City of Centennial leasing a motor vehicle to a customer (lessee) who stores, uses or leases the vehicle in the City of Centennial must collect City Sales Tax, which is 2.5%. Both the lessor and the lessee must be located in Centennial in order to collect sales tax on the monthly lease payments.

City Sales Tax is to be collected on the motor vehicle leases utilizing the Department of Revenue's form DR0026. Centennial's City Sales Tax is collected in the monthly payments from the lessor and sent to the Department of Revenue. The tax is calculated by taking the base (monthly) payment of the lease multiplied by 2.5% (Centennial City Sales Tax Rate). If the lease is for 36 months or less, the lessor has the option of paying the entire Centennial City Sales Tax up front OR in the monthly payments as long as the method of payment chosen for each leased vehicle is used consistently for that vehicle.

If the lessor is located outside the City of Centennial and the lessee is located inside the City of Centennial, City Use Tax is collected. The City Use Tax should be paid upfront, in full. It is calculated as follows: the capitalized cost (purchase price of the vehicle) minus the residual value (depreciated value of the car at the end of the lease), which equals the taxable amount. The City Use Tax should be collected by the Lessor and mailed to the Arapahoe County Clerk & Recorder along with the DR 0026 form and any necessary remaining paperwork to avoid rejected paperwork for non-collection of City Use Tax.

Where the lease is consummated determines which of the City's taxes applies: sales or use. For example, if a dealer prepares the lease papers and the lessee obtains the vehicle from the dealer, then the location of the dealer is used as the lessor's location. If a leasing company prepares the lease papers, but the vehicle is obtained from a dealer, the location of the dealer is used as the location of the lessor. If a broker prepares the lease, the location of the broker is used as the location of the lessor.

**MOTOR VEHICLE**  
Littleton - Main Office  
P.O. Box 9006  
Littleton, CO 80160-9006  
Phone: 303-795-4300  
Fax: 303-738-7893

**MOTOR VEHICLE**  
Aurora Branch Office  
15581 E. Hill Ave.  
Aurora, CO 80013  
Phone: 303-795-4500  
Fax: 303-306-0614

**MOTOR VEHICLE**  
Southeast Branch Office  
12600 E. Arapahoe Rd.  
Building C, Suite B  
Centennial, CO 80112  
Phone: 303-795-4500  
Fax: 303-649-1194

**MOTOR VEHICLE**  
Byers Branch Office  
538 N. Hwy 36  
Byers, CO 80103  
Phone: 303-795-4300  
Fax: 1-303-822-5208

**RECORDING**  
5334 S. Prince St.  
Littleton, CO 80166-0001  
Phone: 303-795-4520  
Fax: 303-794-1625

**ELECTIONS**  
5334 S. Prince St.  
Littleton, CO 80166-0211  
Phone: 303-795-4511  
Fax: 303-794-4625



**KEY STATUTES COVERING MOTOR VEHICLE TITLING AND  
REGISTRATION:**

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➤ **NO PAPERWORK PROCESSED UNTIL ALL SALES/USE TAXES COLLECTED:**

**39-26-113. Collection of sales tax - motor vehicles - exemption.**

(1) No registration shall be made of a motor or other vehicle for which registration is required and no certificate of title shall be issued for such vehicle or for a mobile home by the department of revenue or its authorized agent until any tax due on the sale and purchase of such vehicle pursuant to section 29-2-106, C.R.S., or section 39-26-106 or imposed by ordinance of any home rule city has been paid.

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➤ **REGISTRATION AND TITLE SHOULD BE "SIMULTANEOUS":**

**42-3-105. Application for registration - tax.**

(1) (a) Application for the registration of a vehicle required to be registered under this article shall be made by the owner or the owner's agent and, if applicable, simultaneously with the application for certificate of title, as required by this section. The application for registration, which shall be in writing and signed by the owner of such vehicle or the owner's duly authorized agent, shall include:

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➤ **DEALER HAS 30 DAYS TO FACILITATE TITLE TO CONSUMER**

**42-6-112. Initial registration of a motor vehicle - dealer responsibility to timely forward certificate of title to purchaser or holder of a chattel mortgage.**

In order to facilitate initial registration of a vehicle, a dealer of motor vehicles shall have not more than thirty days after the date of sale of such vehicle to deliver or facilitate the delivery of the certificate of title to a purchaser or the holder of a chattel mortgage on such motor vehicle, subject to section 42-6-109.

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➤ **VENDOR LIABLE FOR TAXES**

**39-26-105. Vendor liable for tax.**

(1) (a) Except as provided in paragraphs (d) and (e) of this subsection (1), **every retailer**, also in this part 1 called "vendor", shall, irrespective of the provisions of section 39-26-106, be liable and responsible for the payment of an amount equivalent to three percent of all sales made prior to January 1, 2001, and two and ninety one-hundredths percent of all sales made on or after January 1, 2001, by the vendor of commodities or services as specified in section 39-26-104 and shall, before the twentieth day of each month, make a return to the executive director of the department of revenue for the preceding calendar month and remit an amount equivalent to said percentage on such sales to said executive director. . .

➔ *Municipalities typically have their own code provisions putting the burden of payment on the vendor as well – including even the burden of collecting from another jurisdiction if they paid the 'wrong' one in the eyes of the other jurisdiction*

ADDRESS OF WHERE A CAR MUST BE REGISTERED / TITLED:

**42-6-139. Registration - where made.**

(1) For purposes of this section, a person's residence shall be the person's principal or primary home or place of abode, to be determined in the same manner as residency for voter registration purposes as provided in sections 1-2-102 and 31-10-201, C.R.S.; except that "voter registration" shall be substituted for "motor vehicle registration" as a circumstance to be taken into account in determining such principal or primary home or place of abode.

(2) Except as may be otherwise provided by rule of the director, it is unlawful for any person who is a resident of the state to register, to obtain a license for, or to procure a certificate of title to, a motor vehicle at any address other than:

(a) For a motor vehicle that is **owned by a business and operated primarily for business purposes**, the address where such vehicle is **principally operated and maintained**; or

(b) For any motor vehicle for which the provisions of paragraph (a) of this subsection (2) do not apply, the address of the owner's residence; except that, if a motor vehicle is permanently maintained at an address other than the address of the owner's residence, such motor vehicle shall be registered at the address where such motor vehicle is permanently maintained.

(3) A person who knowingly violates any of the provisions of subsection (2) of this section, section 42-3-103 (4) (a), section 42-6-140, or any rule of the director promulgated pursuant to this part 1 is guilty of a misdemeanor and, upon conviction, shall be punished by a fine of five hundred dollars.

(4) In addition to any other applicable penalty, a person who registers a motor vehicle in violation of the provisions of subsection (2) of this section, section 42-3-103 (4) (a), or section 42-6-140 shall be subject to a civil penalty of five hundred dollars. Such violation shall be determined by, assessed by, and paid to the municipality or county where the motor vehicle is or should have been registered, subject to judicial review pursuant to rule 106 (a) (4) of the Colorado rules of civil procedure.

(5) A person subject to the penalties imposed by this section continues to be liable for unpaid registration fees, specific ownership taxes, or other taxes and fees concerning the registration of a vehicle owed by such person.

Source: L. 94: Entire title amended with relocations, p. 2467, § 1, effective January 1, 1995. L. 97: (3) and (4) amended and (5) added, p. 1003, § 7, effective August 6. L. 98: (3) and (4) amended, p. 787, § 3, effective July 1, 1999. L. 2003: (3) and (4) amended, p. 2004, § 74, effective May 22. L. 2005: Entire section amended, p. 823, § 28, effective August 8; (3) and (4) amended, p. 1179, § 20, effective August 8. Editor's note: (1) This section was formerly numbered as 42-6-137 and the former section 42-6-139 was relocated to section 42-6-141.

(2) Amendments to this section and subsections (3) and (4) by Senate Bill 05-038 and House Bill 05-1107 were harmonized.

ANNOTATION

Use of the term "owner" in subsection (2)(b) applies to business entities as well as natural persons. A vehicle does not necessarily qualify for registration under subsection (2)(a) simply because it is owned by a business. Although ownership by a business is one criterion, the vehicle must also be operated primarily for business purposes. *Stevinson Imports, Inc. v. City & County of Denver*, 143 P.3d 1099 (Colo. App. 2006).