



COLORADO
Department of Revenue



ENFORCEMENT

LOTTERY

MOTOR VEHICLE

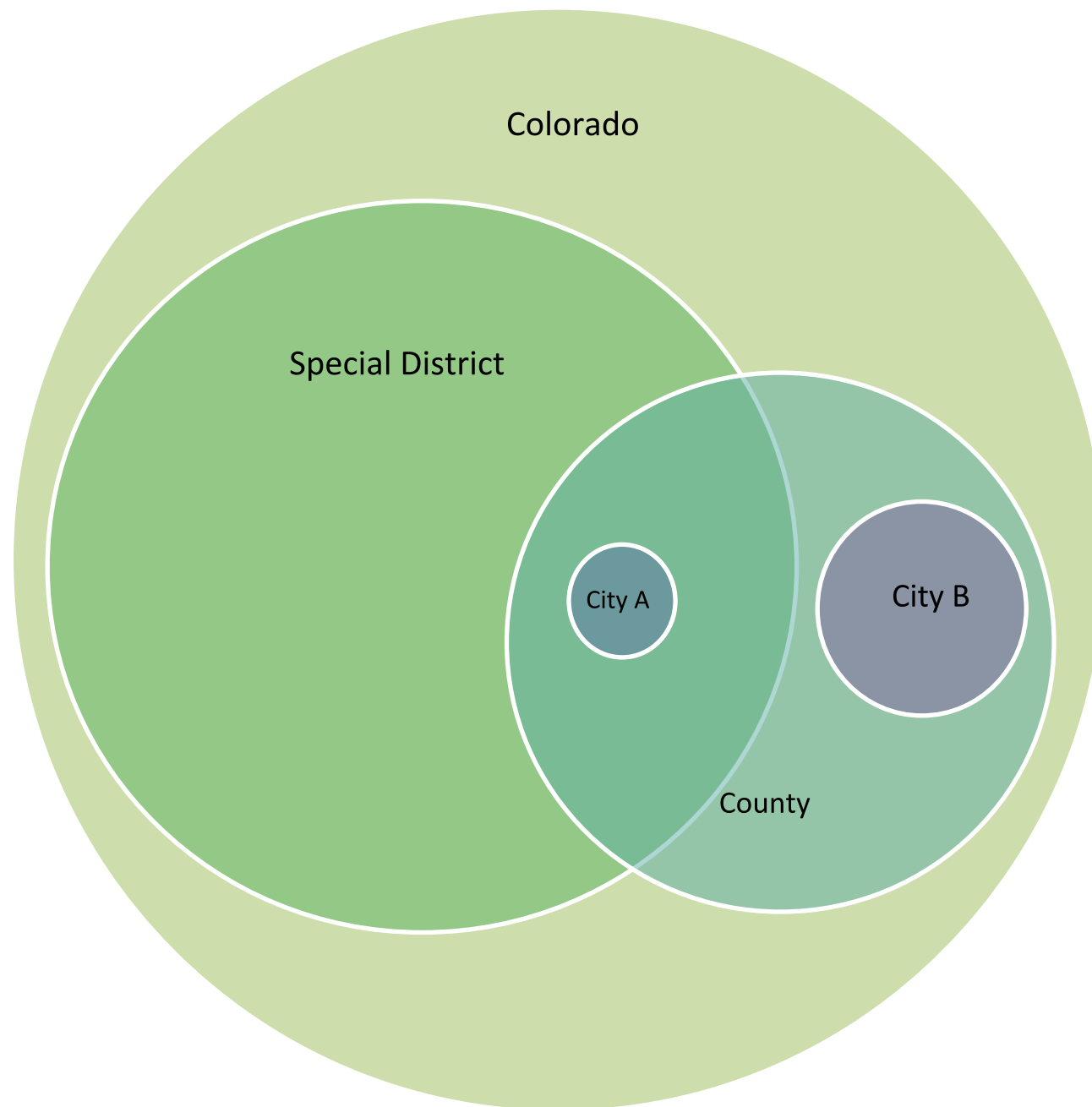
TAXATION



Colorado Sales Tax

HB19-1240 and SB19-006

What is a location code?

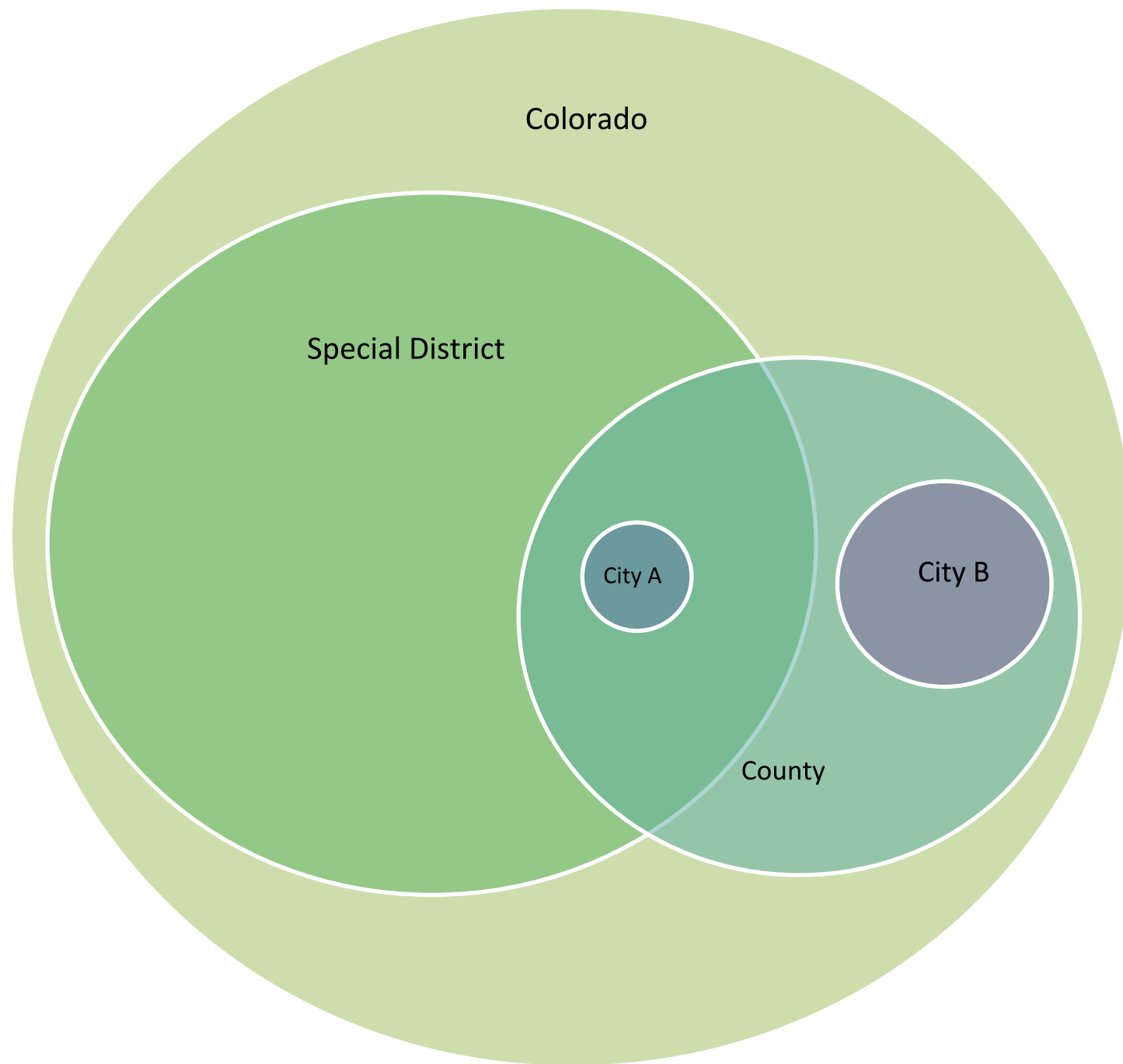


- Department collects the taxes of all special districts and most counties and cities
- Location codes help us sort out where to send the taxes we collected
- Each location code represents the combination of jurisdictions that cover a particular area

What is a site?

- Sites connect taxpayer activity to location codes
- Physical Sites
 - Department needs to know who is responsible for tax collection at each storefront
 - Taxpayers must activate a physical site for each physical location
 - May have multiple physical sites in a single location code
- Nonphysical sites
 - Taxpayers must activate a nonphysical site for each location code into which they deliver
 - Only one site is needed for the entire location code

Example



- Taxpayer storefront located in City B
- Taxpayer delivers throughout County, but not throughout Special District
- 4 sites:
 - Physical site in City B
 - Nonphysical site for all of City A
 - Nonphysical site all of County within District
 - Nonphysical site all of County outside District

Sales Tax License Requirements

- Retailers do not need a **separate** license for every location code they deliver products/services to
 - A license is required for every physical location
 - Non-physical sites do not require additional licenses
- Local sales tax licenses are not required to collect state-administered local sales taxes
- Local jurisdictions may require registration for a business license under their local ordinances

Registration

- MyBizColorado
- CR 0100(Mail & Walk-in Service Centers)
- Revenue Online

Revenue Online Modifications

- Revenue Online (online portal) changes were made to streamline the registration and filing process for retailers

Out-of-State Retailer Sales Tax Accounts Added

Through June 10, 2019, 7,304 new sales tax accounts have been created by out-of-state retailers.

These new accounts have added a combined total of 1,613,083 sites. Sites are locations that out-of-state retailers are delivering taxable goods or services to.

Maintenance

Maintenance

- Revenue Online
- dor_multilocations@state.co.us
- Walk-in Service, Taxpayer Service Hotline, Web Message

Revenue Online Modifications

- Setting up new jurisdictions is now done with a few clicks in Revenue online

HB19-1240 Guidance Strategy

- Rulemaking under the Administrative Procedures Act is typically a 6 to 9 month process
 - Concept
 - Stakeholder Workgroups
 - Drafting
 - Notice and Comment Rulemaking
- Tax Policy is leading with guidance
 - Comprehensive review and update of web content
 - Handout focused on June 1 provisions
 - Updates to the sales tax guide published June 3
 - Supplemental instruction on marketplaces in development

Outreach

**COLORADO SALES TAX CALCULATION
FOR IN-STATE RETAILERS**

Sales Tax Training Offered

DOR had offered:

- Live webinars
 - 14 since November
 - 1,415 taxpayers participated
- Recorded webinar available on the website
 - 4,436 views of the webinar video
- Classes in Lakewood, Denver, Fort Collins, Pueblo, Grand Junction, and Colorado Springs
 - 42 since November
 - 688 taxpayer participated
- Follow up with participants via surveys to improve the process.

Upcoming Improved Services

- Dedicated trainer at:
 - Colorado Springs
 - Fort Collins
 - Pueblo
 - Grand Junction

Call & Service Centers

Call Center

Monday - Friday 8:00 AM - 4:30 PM

303-238-7378

Service Centers

Monday - Friday 8:00 AM - 5:00 PM

Denver, Colorado Springs, Fort Collins, Pueblo, Grand Junction

Email Communications

Easy sign up for notifications is available on the main landing page and the sales tax changes page. Over 2,000 taxpayers have signed up for our email alerts.

We also have a dedicated email inbox for sales tax changes and a general email inbox that fields sales tax questions daily.

Web Resources

- Dedicated informational pages, regularly updated.
- Tailored for in-state & out-of-state retailers.
- Videos
- Email notification sign up
- Webinar sign up
- Frequently Asked Questions



Google Analytics - Sessions

Nov. 1, 2018 - June 1, 2019

All Taxation pages: 2,522,682, avg. duration 3:16

Main landing pg: 265,316, avg. duration 4:16

Sales Tax|Account/License pg: 46,188, avg. duration 3:56

Sales Tax|File pg: 38,566, avg. duration 4:31

Sales Tax|Rates Lookup pg: 27,079, avg. duration 3:25

Sales Tax|Instructions & Forms pg: 22,354, avg. duration 4:23

Sales Tax Changes pg: 17,455, avg. duration 6:18

Educational Videos

What is changing for sales tax video: <https://youtu.be/klh0Fu6U77o>

Webinar video: <https://youtu.be/npqg8aBX6-k>

How to use the Colorado e-File Spreadsheet: <https://youtu.be/wZEsYHi5UPs>

How to add non-physical locations: <https://youtu.be/R93Wrcya47I>

How to register in Revenue Online for Out-of-State Retailers:
<https://youtu.be/xwULKcvdUNA>

Social Media

We have regular posts on the DOR Twitter and Facebooks accounts regarding important changes.

We posted reminders of the June 1 deadline weekly leading up to HB 1240 going into effect.

We regularly post the links to the educational videos.

We regularly post sign ups for the in person training and online webinars.

The DR 1002: Tool for Tax Rates

www.colorado.gov/tax/sales-and-use-tax-rates-lookup

(06/19/18)
COLORADO DEPARTMENT OF REVENUE
Taxpayer Service Division
P.O. Box 17087
Denver CO 80217-0087

Colorado Sales/Use Tax Rates

For most recent version see 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. 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.

A Food for home consumption	H Low-emitting vehicles (over 10,000 lbs.)
B Machinery and machine tools (as defined on form DR 1191)	K Renewable energy components
C Gas, electricity, etc. for residential use	L Beetle wood products
D Occasional sales by charitable organizations	M School-related sales
E Farm equipment	N Biogas production system components
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. These sales will be reported on the DR 0100 Deductions and Exemptions Schedule Line 2b (8).	O Property used in space flight
G Food sold through vending machines	P Machinery or machine tools equipment used for processing recovered materials per business list on Public Health & Environment
	Q 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 www.RTD-Denver.com 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 except 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%

Local Improvement District Tax (LID)

LID sales tax is remitted in the city/LID column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable. See DR 1250 for exemption explanation.

LID	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions
Boulder County	Old Town Niwot and Cottonwood Square	1%	0	A-I-J
Douglas County	Lincoln Station	0.50%	0	I-J
Southeast Jefferson	Within designated areas of Southeast Jefferson County	0.50%	3 1/3%	I-J
Southeast Jefferson County within Lakewood City limits	Within designated areas of Southeast Jefferson County with Lakewood City Limits	0.43%	3 1/3%	I-J
Broomfield City and County	Flatirons Crossing Mall area collected by Broomfield	0.01%		
Broomfield City and County	Arista collected by Broomfield	0.20%		
Mesa County Gateway	Within designated areas of unincorporated Mesa County	1%	0	I-J
Mesa County Whitewater	Within designated areas of unincorporated Mesa County	1%	0	I-J

Mass Transportation System Tax (MTS)

MTS sales tax is remitted in the county/MTS column on the DR 0100, "Retail Sales Tax Return."

MTS	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax Applies
Eagle County	Eagle County limits	0.5%	3 1/3%	A, B, C, K	None	
Pitkin County	Pitkin County limits	0.5%	0		0.5%	Motor Vehicles, Building Materials
Summit County	Summit County limits	0.75%	3 1/3%		None	

Regional Transportation Authority (RTA)

RTA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." RTA use tax is remitted on the DR 0173, "Retailer's Use Tax Return." The Baptist Road RTA sales/use tax expired on June 30, 2016. The Baptist Road RTA will be remitted on the DR 0200 "Special Districts Sales Tax Return Supplement."

RTA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Gunnison Valley	Gunnison County except the towns of Marble, Ohio, Pitkin and Somerset	1%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	None
Pikes Peak	El Paso County limits except the municipalities of Calhan, Fountain, Monument, Palmer Lake and the Commercial Aeronautical Zone in the City of Colorado Springs. Any areas annexed into these municipalities after 2004 are included in the PPRTA.	1%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	1%
Roaring Fork	Basalt and New Castle city limits	0.8%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	0.8%
	Carbondale and Glenwood Springs limits	1%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	1%
	Aspen and Snowmass Village city limits, unincorporated Pitkin County	0.4%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	0.4%
	Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale	0.6%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	0.6%
San Miguel Authority for Regional Transportation	Mountain Village and Telluride city limits, portion of unincorporated San Miguel County except for the towns of Ophir and Sawpit	0.25%	0	A,B,C,D,E,G,H,K,L,M,N,O,P	None
South Platte Valley	Sterling city limits	0.1%	0	A,B,C,D,E,G,H,K,L,M,N,O,P,Q	0.1%

Multi-Jurisdictional Housing Authority (MHA)

MHA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." MHA use tax is collected at the time of titling/registration at the county motor vehicle office.

MHA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Summit Combined Housing Authority	Summit County Limits	0.725%	3 1/3%	A,B,C,D,E,G,H,K,L,M,N,O,P	0.125% (Vehicles Only)

Resources for Taxpayers



- Visit us on the web: www.colorado.gov/tax/sales-tax-changes
- Call us: 303-238-SERV(7378)
- Email us: DOR_salestaxchanges@state.co.us
- Visit us in person:

We have five service centers located in Denver Metro, Pueblo, Colorado Springs, Fort Collins and Grand Junction. Details at www.colorado.gov/tax/locations-service-centers

Future Initiatives

- Location code reduction and consolidation
- Sales tax return improvements



Questions?