

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

State Sales Tax

The state sales/use tax rate is 2.9% with exemptions A-B-C-D-E-F-G-H (see explanation of exemptions at bottom of page 3). 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."

RTD/CD/FD Tax

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 Castle Rock), and parts of Weld County that have been annexed by the City of Longmont and the Town of Erie since 1994. In Douglas County, RTD's boundaries include all of annexed Lone Tree and, as of January 1, 2004, include the City of Lone Tree. As of April 1, 2004, RTD's boundaries will include the Acres Green area.

Effective January 1, 2004 the Scientific and Cultural Facilities District and Football District, which each have a 0.1 percent sales and use tax, are also included in Lone Tree, but only in those areas annexed by Lone Tree after May 25, 1994. These annexed areas include:

- Estates annexation
- Westbrook Development annexation
- Mimi's Cafe annexation
- Applebee's annexation
- C-470 Joint Venture annexation
- Rampart Range annexation
- Heritage Hills annexation
- Centennial Ridge annexation
- Carriage Club annexation

The Park Meadows Mall area (in unincorporated Douglas County and not in the City of Lone Tree) is in the Football District (FD) which has a 0.1 percent sales and use tax. As of April 1, 2004, it was also included into the RTD area. The mall area now has a total of 1.1 percent sales/use tax.

A sales/use tax of 0.1 % for the Scientific and Cultural facilities District (CD) applies to all sales that are also subject to the RTD tax. Except that the CD does not apply to portions of the Lone Tree (City of Lone Tree) and the Park Meadows Mall area as described above.

Exemptions include A-C-D-E-F. 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. Or, if you have more than one location, the tax is remitted on Form DR 0200.

Local Improvement District Tax (LID)

A sales tax of 0.5% sales tax within designated areas of southeast Jefferson and Boulder (Old Town Niwot and Cottonwood Square) counties. Exemptions include utilities and telephone and telegraph services. Service fee is a deduction of 3 1/3% for timely filed returns. Boulder County does 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 is collected by Broomfield.

Local Marketing District Tax

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. Alamosa County levies a 4% Local Marketing Tax on hotel and motel rooms. Steamboat Springs levies a 2% Local Marketing Tax. Tax is remitted quarterly to the Department of Revenue on Form DR 1490 "Local Marketing District Tax Return".

Mass Transit District Tax

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 following 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.

Roaring Fork RTA	Sales/Use Exemptions - A,B,C,D,E,F,G,H
	0.4% Basalt and New Castle
	0.7% Carbondale
	0.6% Glenwood Springs
	0.2% Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale
Pikes Peak RTA	Sales/Use Exemptions - None
	1.0% All of El Paso County except the towns of Calhan, Fountain, Monument, Palmer Lake and Ramah
Gunnison County	Sales (Only) Exemptions - A
	0.6% All of Gunnison County except the towns of Marble, Ohio, Pitkin and Somerset.
	0.35% within the city limits of Gunnison.

Short-term Rental Tax

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.

County Lodging Tax

The following counties have a tax on lodging services including hotels, motels, condominiums, and camping spaces:

Tax is remitted quarterly on Form DR 1485, "County Lodging Tax Return".

2.0%	Clear Creek, Fremont, San Juan and San Miguel (Mountain Village Omitted)
1.9%	Alamosa, Archuleta, 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
4%	Gunnison

Colorado Counties

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

State Collected City and County Sales Taxes

CITIES

CITY	% TAX RATE	EXEMPT ¹	USE TAX ²	SERVICE FEE %	CITY	% TAX RATE	EXEMPT ¹	USE TAX ²	SERVICE FEE %
Aguilar (05)	3		Y-Z 3%	1 1/2%	Grand Lake (53)	4		Y-Z 4%	3 1/3
Akron (27)	2	B-C	Y-Z 2%	3 1/3%	Green Mtn Falls (04, 43)	3		Y-Z 3%	2
Alma (54)	3		None	3 1/3	Gypsum (44)	4	C	Z 3%	3 1/3
Antonito (25)	4		None	3 1/3	Haxtun (37)	1.5		Y-Z 1.5%	3 1/3
Ault (03)	3		Y-Z 3%	0	Hayden (28)	4		Y 2%	3 1/3
Basalt (44, 57)	2		None	3 1/3	Holly (17)	1		None	3 1/3
Bayfield (20)	2		None	3 1/3	Holyoke (37)	1.5		Y-Z 1.5%	3 1/3
Bennett (10, 12)	2		Z 2%	3 1/3	Hooper (30)	2	C	None	0
Berthoud (03, 06)	3		Y-Z 3%	3 1/3	Hot Sulphur Spgs (53)	4	A-B-C	None	3 1/3
Black Hawk (60)	4		Z 4%	3 1/3	Hotchkiss (18)	2		None	3 1/3
Blanca (38)	2	B-C	None	3 1/3	Hudson (03)	4	A	Z-4%	3 1/3
Brush (15)	3		Y-Z 3%	3 1/3	Hugo (33)	2	B	Y-Z 2%	3 1/3
Buena Vista (31)	2		None	3 1/3	Idaho Springs (51)	3		Y-Z 3%	0
Burlington (26)	2	A-B-C	Y-Z 2%	3 1/3	Ignacio (20)	2		None	3 1/3
Calhan (04)	2	A-B-C	Y-Z 2%	3 1/3	Johnstown (03, 06)	3		Y-Z 3%	3 1/3
Carbondale (24)	3.5		Y-Z 3.5%	3 1/3	Julesburg (39)	1		Y-Z 1%	3 1/3
Cedaredge (18)	1.5	C	Y-Z 1.5%	3 1/3	Keenesburg (03)	2	A	Z 2%	3 1/3
Centennial (10)	2.5	A-B-C-D-E-G-H	Y-Z 2.5%	3	Kersey (03)	3		Z 3%	3 1/3
Center (23, 35)	2		None	3 1/3	Kiowa (34)	1.5		Z 1.5%	3 1/3
Cheyenne Wells (46)	2	A-B-C-D	Y-Z 2%	3 1/3	Kit Carson (46)	2		Y-Z 2%	3 1/3
Collbran (08)	2	A-B-C	None	3 1/3	Kremmling (53)	4		None	3 1/3
Columbine Valley (10)	3	A-B-C	Y-Z 3%	3 1/3	Lakeside (11)	1.6		None	0
Craig (42)	2.25		None	3 1/3	La Jara (25)	3		Y-Z 3%	3 1/3
Crawford (18)	2		None	3 1/3	La Salle (03)	3.5		Y-Z 2%	3 1/3
Creede (62)	2		None	3 1/3	La Veta (16)	3		None	3 1/3
Crestone (35)	3		None	0	Las Animas (29)	3		Y-Z 3%	3 1/3
Cripple Creek (43)	2.3		None	0	Limon (33)	2		Y-Z 2%	3 1/3
Dacono (03)	3		Y-Z 3%	3 1/3	Lochbuie (03)	4		Y-Z 2%	0
De Beque (08)	2	A-B-C	None	3 1/3	Log Lane Village (15)	3		Y-Z 3%	0
Del Norte (23)	2		None	3 1/3	Lyons (07)	3		Y-Z 3%	3 1/3
Dillon (61)	2		None	0	Manassa (25)	1		None	3 1/3
Dinosaur (42)	2.1	C-D	None	3 1/3	Mancos (32)	4		None	0
Dolores (32)	3.5		None	3 1/3	Manitou Spgs (04) ³	3.9		Y-Z 3.8%	0
Dove Creek (58)	2	C	Y 1%	3 1/3	Manzanola (09)	2	A-B-C	Y 2%	3 1/3
Eads (45)	2		Y-Z 2%	3 1/3	Marble (40)	2		None	3 1/3
Eagle (44)	4		Z 4%	3 1/3	Mead (03)	2	A-B-C	Y-Z 2%	0
Eaton (03)	3		Z 3%	3 1/3	Milliken (03)	2.5		Y-Z 2.5%	3 1/3
Elizabeth (34)	2.5		Y-Z 1.5%	3 1/3	Minturn (44)	4		None	0
Empire (51)	3		Y-Z 3%	0	Moffat (35)	2	C-D-E-F-G-H	None	3 1/3
Erie (07, 03)	3.5	B-C-D	Y-Z 3.5%	3 1/3	Monte Vista (23)	2		None	3 1/3
Estes Park (06)	4		Y 2%	3 1/3	Montezuma (61)	2		None	3
Evans (03)	3.5		Y-Z 3.5%	3 1/3	Monument (04)	3	A-B-C	Y-Z 2%	3 1/3
Fairplay (54)	4	A	None	3 1/3	Morrison (11)	3		Y-Z 3%	3 1/3
Firestone (03)	2	A-B	Y-Z 2%	0	Mountain View (11)	4		Y 3%	3 1/3
Flagler (26)	2	B-C	None	3 1/3	Mountain Village (50)	4.5	A-C-D	Z 1.5%	3 1/3
Florence (14)	2		Y-Z 2%	3 1/3	Naturita (21)	3		Y-Z 3%	3 1/3
Fort Lupton (03)	4		Y-Z 4%	3 1/3	Nederland (07)	3.75		Y-Z 3%	3 1/3
Fort Morgan (15)	3		Y-Z 3%	3 1/3	New Castle (24)	3.5		Z 2%	3 1/3
Fountain (04)	3	A-B-C	Y-Z 2%	0	Norwood (50)	3	C	None	3 1/3
Fowler (09)	2	B-C	None	3 1/3	Nucla (21)	3		Y 2%	3 1/3
Foxfield (10)	3.75	A-B-C	Z 3%	0	Nunn (03)	2		Y-Z 2%	0
Fraser (53)	4		Y-Z 4%	0	Oak Creek (28)	3		None	3 1/3
Frederick (03)	2.5	A-B-C	Y-Z 2.5%	3 1/3	Olathe (21)	3		Y-Z 1%	3 1/3
Fruita (08)	2	A-E-F	Y-Z 2%	3 1/3	Ordway (36)	2		Y-Z 2%	3 1/3
Garden City (03)	2		None	3 1/3	Otis (27)	2		Y-Z 2%	3 1/3
Georgetown (51)	3		Y 3%	0	Ouray (56)	3		None	3 1/3
Gilcrest (03)	3		Y-Z 3%	3	Ovid (39)	1		Y-Z 1%	3 1/3
Granada (17)	2		Y-Z 2%	3 1/3	Palisade (08)	2	A-B-C	None	3 1/3
Granby (53)	4		Y-Z 4%	3 1/3	Palmer Lake (04)	2	A	Y-Z 2%	3 1/3

CITY	% TAX RATE EXEMPT ¹	USE TAX ²	SERVICE FEE %	CITY	% TAX RATE EXEMPT ¹	USE TAX ²	SERVICE FEE %
Paonia (18)	2	None	3 1/3	Simla (34)	4 A-B-C	None	3 1/3
Parachute (24)	3.75	Z 3.75%	0	South Fork (23)	2 C	None	3 1/3
Pierce (03)	2 B	Y-Z 2%	3 1/3	Springfield (22)	2	None	3 1/3
Pitkin (40)	3	None	0	Stratton (26)	2 A-B-C-D	None	3 1/3
Platteville (03)	2	Z 2%	3 1/3	Superior (07, 11)	3.46	Y-Z 3.3%	3 1/3
Poncha Springs (31)	2	None	3 1/3	Telluride (50)	4.5	Y-Z 4.5%	3 1/3
Red Cliff (44)	3	None	3 1/3	Timnath (06)	3 A-C	Y-Z 3%	3 1/3
Rico (58)	5	None	0	Trinidad (05)	4	Y-Z 4%	3 1/3
Rocky Ford (09)	3	Y-Z 3%	3	Victor (43)	3 A-B-C	None	0
Romeo (25)	1	None	3 1/3	Walsenburg (16)	3	Y-Z 3%	3 1/3
Saguache (35)	3	None	3 1/3	Walsh (22)	3	None	3 1/3
Salida (31)	2	None	3 1/3	Ward (07)	2	None	3 1/3
San Luis (38)	3 A-Z	None	3 1/3	Wellington (06)	3 C	Y-Z 3%	3 1/3
Sawpit (50)	3	Z 3%	0	Westcliffe (52)	2	None	3 1/3
Sedgwick (39)	1 B-C	None	0	Wiggins (15)	2	None	3 1/3
Severance (03)	3 C	Z 3%	3 1/3	Wray (19)	2.5	Y-Z 2.5%	3 1/3
Silt (24)	3	Y-Z 3%	3 1/3	Yampa (28)	2 A-D-E-F	Y-Z 2%	3 1/3
Silver Cliff (52)	2	Y-Z 2%	3 1/3	Yuma (19)	3	Y-Z 3%	3 1/3
Silver Plume (51)	3	None	3 1/3				

COUNTIES (county number in parenthesis)

COUNTY	% TAX RATE EXEMPT ¹	USE TAX ²	SERVICE FEE %	COUNTY	% TAX RATE EXEMPT ¹	USE TAX ²	SERVICE FEE %
Adams (12)	.7 A-B-C-D-E-F-G-H	None	0	Larimer (06)	.8 A-B-C-D-E-F-G-H	Y-Z .8%	3 1/3
Alamosa (30)	2	None	3 1/3	Lincoln (33)	2	Y-Z 2%	3 1/3
Arapahoe (10)	.25 A-B-C-D-E-F-G-H	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	Y-Z 2%	3 1/3
Bent (29)	1	Y-Z 1%	0	⁵ Mineral (62)	2.6	Z 2%	3 1/3
Boulder (07)	.65 A-B-C	Y-Z .65%	0	Moffat (42)	2	None	3 1/3
Chaffee (31)	2	None	3	Montezuma (32)	.45 A-B-C-D-E-F	Y .45%	3 1/3
Clear Creek (51)	1	None	0	Montrose (21)	1 A-B-C	Y-Z 1%	3 1/3
Costilla (38)	1	None	0	Otero (09)	1 A-B-C-E-F	Y-Z 1%	3 1/3
Crowley (36)	2	Y-Z 2%	3 1/3	Ouray (56)	1	None	3 1/3
Custer (52)	2 A-B-C	Y-Z 2%	3 1/3	Park (54)	1 A-B-C-D	None	3 1/3
Delta (18)	2 E-F	None	3 1/3	Phillips (37)	1 E	Y-Z 1%	3 1/3
⁶ Douglas (47)	1 A-C	Y-Z 1%	2 1/3	⁴ Pitkin (57)	3.5	Y-Z .5%	3 1/3
⁴ Eagle (44)	1.5 A-B-C	None	3 1/3	(in Basalt)	2.5	Y-Z .5%	
El Paso (04)	1 A-B-C	Y-Z 1%	2 1/3	Prowers (17)	1	Y-Z 1%	3 1/3
Fremont (14)	1.5 A-B-C-D-E-F-G-H	Y-Z 1.5%	3 1/3	Pueblo (02)	1 A-B-C	Y 1%	3 1/3
Garfield (24)	1 A-B-C	None	3 1/3	Rio Blanco (49)	3.6 C	Y-Z 3.6%	3 1/3
Grand (53)	1	None	3 1/3	⁵ Rio Grande (23)	2.6	None	3 1/3
Gunnison (40)	1	None	3 1/3	Routt County (28)	1 A-B-C	Y-Z 1%	3 1/3
Hinsdale (63)	5	Y-Z 4%	3 1/3	San Juan (55)	4	None	3 1/3
Huerfano (16)	1	None	3 1/3	San Miguel (50)	1 A-B-C	Z 1%	3
Jackson (59)	4	None	3 1/3	Sedgwick (39)	2	Y-Z 2%	3 1/3
Jefferson (11)	.5	None	3 1/3	⁴ Summit (61)	2.75	None	3 1/3
Lake (41)	4	None	3 1/3	Teller (43)	1 A-B-C	Y 1%	3 1/3
La Plata (20)	2	None	3 1/3				

¹ Sales Tax Exempt:

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

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

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

⁴ Rate includes 0.5% Mass Transit (MTS) Tax in Eagle and Pitkin Counties and .75% in Summit County

⁵ Rate includes 0.6% Health Service District tax.

⁶ Cap of \$200 per month on service fee.

* Corrections or changes since January 1, 2005. (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).

Page 4 **Home Rule Cities For Which The State Does Not Collect Local Sales Tax**

City	Current %	Service Fee %	Lic. Fee \$	City	Current %	Service Fee %	Lic. Fee \$	City	Current %	Service Fee %	Lic. Fee \$
Alamosa (30) P. O. Box 419 425 Fourth Street Alamosa CO 81101 (719) 589-2593	2	2 ⁶	15.00	Edgewater (11) 2401 Sheridan Blvd. Edgewater CO 80110 (303) 238-7803	3.5	2	15.00	Loveland (06) 500 E. 3rd Street Loveland CO 80537 (970) 962-2698	3	3 1/2 ⁶	0
Arvada (11, 12) 8101 Ralston Road Arvada CO 80002 (720) 898-7100	3.21	3 ⁶	0	Englewood (10) 1000 Englewood Pkwy Englewood CO 80260 (303) 762-2422	3.5	.5	25.00	Montrose (21) P. O. Box 790 Montrose CO 81402 (970) 240-1400	3.5	1 1/2	35.00
² Aspen (57) 130 S. Galena Aspen CO 81611 (970) 920-5029	2.2	3.3 ⁶	W	Federal Heights (12) 2380 W. 90th Ave Federal Heights CO 80260 (303) 428-3526	4.0	0	15.00	Mt. Crested Butte (40) P. O. Drawer D Mt. Crested Butte CO 81225 (970) 349-6632	4.5	3 1/2	0
² Aurora (10, 12, 47) 15151 E. Alameda Pkwy 5th Floor Aurora CO 80012 (303) 739-7778	3.75	.5	W	Fort Collins (06) P. O. Box 580 Fort Collins CO 80522 (970) 221-6780	3	3 ⁶	0	Northglenn (12, 03) 11701 Community Cntr Dr Northglenn CO 80233 (303) 451-8326	4	1	15.00
Avon (44) P. O. Box 975 Avon CO 81620 (970) 748-4000	4	0	0	¹ Frisco (61) P.O. Box 4100 Frisco CO 80443 (970) 668-9127	2	3 1/2	75.00	Parker (47) 20120 E. Main St. Parker CO 80138-7334 (303) 805-3228	3	3 1/2 ⁶	10.00
Boulder (07) P. O. Box 791 Boulder CO 80306 (303) 441-3050	3.41	0	25.00	Glendale (10) 950 So. Birch Street Glendale CO 80246 (303) 759-1513	3.75	0	W	Pueblo (02) P. O. Box 1427 Pueblo CO 81002 (719) 553-2659	3.5	0	50.00
Breckenridge (61) P. O. Box 168 Breckenridge CO 80424 (970) 453-2251	2.5	0	W	Glenwood Springs (24) 101 W. 8th Street Glenwood Springs CO 81601 (970) 384-6400	3.45	2	12.50	¹ Ridgway (56) P. O. Box 10 Ridgway CO 81432-0010 (970) 626-5308	3.6	3 1/2	25.00
Brighton (12, 03) 22 South 4th Ave. Brighton CO 80601 (303) 655-2041	3.75	3 1/2	25.00	Golden (11) 911 10th Street Golden CO 80401 (303) 384-8023	3	0	20.00	Rifle (24) P. O. Box 1908 Rifle CO 81650 (970) 625-2121	2.50	0	W
Broomfield (64) Flatiron Improv. Dist. One DesCombes Drive Broomfield CO 80020 (303) 464-5811	4.15	3 ⁶	0	Grand Junction (08) 250 No. 5th Street Grand Junction CO 81501 (970) 244-1520	2.75	3 1/2	10.00	¹ Sheridan (10) 4101 S. Federal Sheridan CO 80110 (303) 762-2200	3.5	0	10.00
Canon City (14) P. O. Box 1597 Canon City CO 81215-1597 (719) 276-5252	2	3 1/2 ⁶	10.00	Greeley (03) 1000 10th Street Greeley CO 80631 (970) 350-9733	3.46	0	0	Silverthorne (61) P. O. Box 1309 Silverthorne CO 80498 (970) 262-7300	2	2 1/2 ⁶	75.00
Castle Rock (47) 100 North Wilcox St. Castle Rock CO 80104 (303) 805-3228	3.6	3 1/2 ⁶	10.00	² Greenwood Village (10) 6060 So. Quebec Street Greenwood Village CO 80111-4591 (303) 773-0252	3	0	10.00	Snowmass Village (57) P. O. Box 5010 Snowmass Village CO 81615 (970) 923-3796	3.5	0	85.00
Central City (60) Box 249 Central City CO 80427 (303) 582-5251	4	3 1/2	10.00	Gunnison (40) P.O. Box 239 Gunnison, CO 81230 (970) 641-8162	3	5	10.50	Steamboat Spgs (28) P. O. Box 775088 Steamboat Spgs CO 80477 (970) 879-2060	4.5	0	0
¹ Cherry Hills Village (10) 2450 E. Quincy Cherry Hills Village CO 80110 (303) 789-2541	3.5	.5	0	Lafayette (07) 1290 So. Public Rd. Lafayette CO 80026 (303) 665-5588 x 3314	3.5	2.5	0	Sterling (13) P. O. Box 4000 Sterling, CO 80751 (970) 522-9700	3	2 1/2	0
Colorado Springs (04) P. O. Box 1575 MC225 Colo. Spgs CO 80901 (719) 385-5903	2.5	2	15.00	¹ La Junta (09) P. O. Box 489 La Junta CO 81050 (719) 384-5991	3	3	0	Thornton (12) 9500 Civic Center Drive Thornton CO 80229 (303) 538-7400	3.75	3.0 ⁶	0
Commerce City (12) P. O. Box 40 Commerce City CO 80037-0040 (303) 289-3628	3.5 ⁶	2	20.00	Lakewood (11) 480 So. Allison Pkwy Lakewood CO 80226-3127 (303) 987-7630	2	0	15.00	Vail (44) 75 Frontage Rd Vail CO 81657 (970) 479-2125	4.5	0	0
Cortez (32) 210 E. Main Street Cortez CO 81321 (970) 565-8575	4.05	1 1/2	10.00	Lamar (17) 102 E. Parmenter St. Lamar CO 81052 (719) 336-4376	3.25	3 1/2	6.00	Westminster (11, 12) 4800 W. 92nd Avenue Westminster CO 80031 (303) 430-2400 Ext. 2065	3.85	2.5 ⁶	0
Crested Butte (40) P.O. Box 39 Crested Butte, CO 81224 (970) 349-5338	4	3 1/2	0	Larkspur (47) P.O. Box 310 Larkspur CO 80118 (303) 681-2324	4	0	15.00	Wheat Ridge (11) 7500 W. 29th Avenue Wheat Ridge CO 80215-6713 (303) 235-2820	3.0	0	20.00
Delta (18) P.O. Box 19 Delta CO 81416-0019 (970) 874-7566	3	0	10.00	Littleton (10, 11, 47) 2255 W. Berry Avenue Littleton CO 80165 (303) 795-3768	3	2.5	0	Windsor (03, 06) 301 Walnut Windsor CO 80550 (970) 686-7476	3.2	2 1/2 ⁶	10.00
² Denver (01) 144 West Colfax Ave. Denver CO 80202 (720) 865-7018	3.5	.5	W	Lone Tree (47) 8527 Lone Tree Pkwy. Lone Tree CO 80124 (303) 708-1818	1.5	0	10.00	Winter Park (53) P.O. Box 3327 Winter Park CO 80482 (970) 726-8081	5	0	60.00
¹ Durango (20) 949 2nd Avenue Durango CO 81301 (970) 375-5010	3	3 1/2	2.50	Longmont (07) 350 Kimbark Street Longmont CO 80501 (303) 651-8672	2.95	3 ⁶	15.00	Woodland Park (43) P. O. Box 9045 Woodland Park CO 80866-9045 (719) 687-9246	3	0	50.00

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.

¹ Corrections or changes since January 1, 2005 update.

² Occupational Privilege Tax.

³ Sales tax on food & liquor for immediate consumption.

⁴ Food for home consumption.

⁵ Automobile rentals for less than 30 days.

⁶ Cap at a certain amount.

() County in which the city is located. See chart on page 1.

W Contact the city directly