

# Colorado Department of Revenue

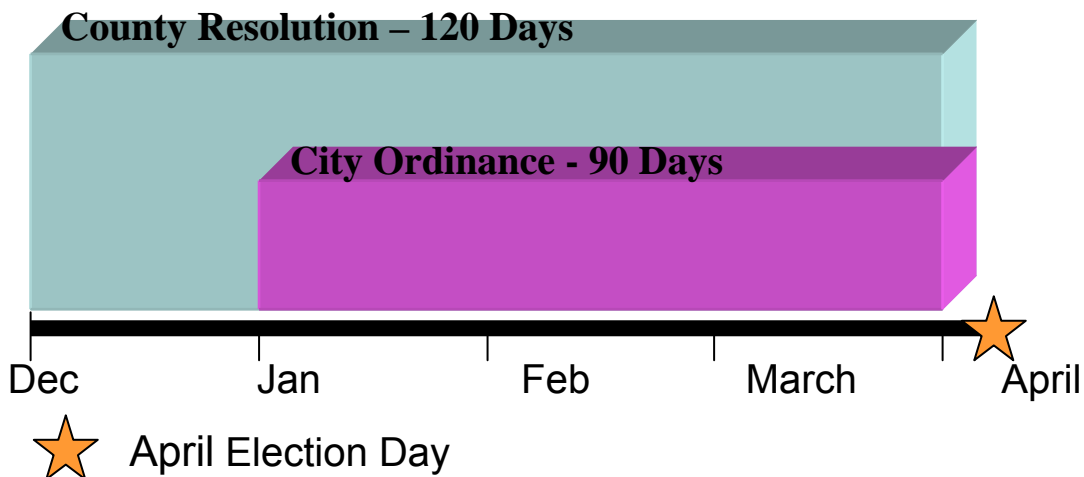
## Considering New or Amended Ordinances or Resolutions? Let Us Help

This is the time of year cities and counties are considering new or amending existing sales tax ordinances and resolutions. The Department of Revenue can be a great resource for you. We will review your proposed documents for critical omissions and/or compliance with legal requirements on tax related issues. Issues we look for include such things as:

- Did you include a vendor's fee?
- Have you addressed exemptions?
- Is the county proposing a sales tax measure at the same time as a municipality within the county?
- Does your tax begin or end based on events or conditions other than dates?
- Does your ballot language mirror your ordinance or resolution?

It is important to get these proposals to us **now**, before you make a final decision or approval in order to avoid costly mistakes. Counties can adopt resolutions as early as 120 days before the general election. Municipalities can begin as early as 90 days before the election to adopt an ordinance.

### Timeline from Adoption to Implementation



As you can see from the timeline, it's not too early to begin submitting your ordinances and resolutions for our review.

Send your proposals to:  
Colorado Department of Revenue  
Local Government Support Unit  
PO Box 17087  
Denver, CO 80261  
Fax: 303-866-3211  
E-mail: [dor\\_localgovsupport@state.co.us](mailto:dor_localgovsupport@state.co.us)