

In general, motor vehicle leases are considered retail sales and are subject to Colorado and state-administered local sales taxes. Different rules and requirements apply depending on whether the lease is a long-term lease or short-term lease. Additionally, special rules apply to the taxation of motor vehicles in Colorado. This publication describes the various rules governing the sales tax treatment of motor vehicle leases. For information about the sales tax treatment of motor vehicles sales, please see Department publication [Sales & Use Tax Topics: Motor Vehicle Sales](#).

This publication is designed to provide general guidance regarding sales and use taxes on motor vehicle leases and to supplement the guidance provided in the [Colorado Sales Tax Guide](#) and Department publication [Sales & Use Tax Topics: Leases](#). Nothing in this publication modifies or is intended to modify the requirements of Colorado's statutes and regulations. Taxpayers are encouraged to consult their tax advisors for guidance regarding specific situations.

The information in this publication applies generally to all state and local sales and use taxes administered by the Department. The information in this publication does not apply to any city sales and use taxes administered by any self-collecting home-rule cities. Please contact these home-rule cities directly for information about their sales and use taxes. Contact information for home-rule cities can be found at the end of Department publication [Colorado Sale/Use Tax Rates \(DR 1002\)](#).

The taxing requirements discussed in this publication apply to motor vehicles that are subject to registration requirements in Colorado. These registration requirements apply to every self-propelled vehicle that is designed primarily for travel on public roads and is generally and commonly used to transport people or property. Cars, trucks, and motorcycles are all generally subject to these requirements.

This publication does not address the taxation of low-powered scooters, farm tractors, and any other vehicle that is not subject to vehicle registration requirements.

Effect of lease duration

The tax treatment of lease payments, and the taxability of the lessor's acquisition of a motor vehicle for lease, is determined, in part, by the duration of the lease.

Long-term leases

A long-term lease is any lease exclusively to one lessor for a term of more than 36 months. Any renewal or extension of a lease is not considered in determining the duration of a lease term. The renewal or extension is evaluated separately to determine whether it is a short-term lease or long-term lease.

If a bona fide long-term lease is terminated early, such early termination will not affect the treatment of the lease as a long-term lease. A lease that is not a bona fide long-term lease is a short-term lease.

Taxability of long-term lease payments

Long-term lease payments are taxable, and the lessor must collect all state and state-administered local sales taxes from the lessee on all payments made pursuant to the lease, regardless of whether the lessor paid any sales or use tax when purchasing the motor vehicle.

Lessor's acquisition of a vehicle for long-term lease

A lessor's purchase of a motor vehicle for a long-term lease is a tax-exempt wholesale sale only if it falls within the definition of a "wholesale sale" and meets the requirements for exemption in sections 39-26-102(19)(a) and 39-26-713(2)(b), C.R.S., respectively. The wholesale sale exemption applies only if the primary purpose for acquiring the motor vehicle, by objective standards, is to lease the motor vehicle in an unaltered condition and basically unused by the lessor. See [Special Rule 46\(3\)\(a\) in 1 CCR 201-5](#) for additional information about requirements for the wholesale sale exemption.

If the lessor uses or intends to use the motor vehicle, the exemption does not apply, and the lessor must pay sales or use tax on the full purchase price of the motor vehicle at the time of purchase.

Short-term leases

A short-term lease is any lease for a term of 36 months or less. Any renewal or extension of a lease is not considered in determining the duration of a lease term. The renewal or extension is evaluated separately to determine whether it is a short-term lease or long-term lease.

Taxability of short-term lease payments

In general, short-term lease payments are taxable and the lessor must collect all state and state-administered local sales taxes from the lessee on all payments made pursuant to the lease. However, a lessor is not required to collect sales tax on lease payments for short-term leases if the lessor paid all applicable sales and/or use taxes on the purchase of the motor vehicle.

Lessor's acquisition of vehicle for short-term lease

A lessor may purchase a motor vehicle for a short-term lease tax-free only if the Department has granted the lessor written permission to do so. A lessor may request such permission only if they agree to collect all applicable Colorado and state-administered local sales taxes on the lease payments.

The Department will grant permission with respect to a lessor's acquisition of a motor vehicle for short-term lease only if the acquisition falls within the definition of a "wholesale sale" and meets the requirements for exemption in sections in section 39-26-102(19)(a) and 39-26-713(2)(b), C.R.S., respectively. Permission to acquire a motor vehicle tax-free applies only if the primary purpose for acquiring the motor vehicle, by objective standards, is to lease the motor vehicle in an unaltered condition and basically unused by the lessor. See [Special Rule 46\(3\)\(a\)](#) and [\(3\)\(b\)](#) in [1 CCR 201-5](#) for additional information.

A lessor who wishes to request permission to acquire a motor vehicle for a short-term lease tax-free must file a [Lessor Registration for Sales Tax Collection \(DR 0440\)](#) prior to purchasing the motor vehicle. If a lessor purchases a motor vehicle for short-term lease prior to receiving permission from the Department to purchase it tax-free, the lessor must pay all applicable Colorado and state-administered local sales taxes at the time of purchase. If the seller does not collect the applicable Colorado and state-administered local sales taxes from the lessor, the lessor must remit the applicable sales or use taxes to the county clerk when registering the vehicle.

See [Special Rule 46\(3\)\(b\)](#) in [1 CCR 201-5](#) and the [instructions for form DR 0440](#) for additional information.

Taxable charges

If a lease is treated as a taxable sale, either because it is a long-term lease or because it is a taxable short-term lease, all lease payments made pursuant to the lease agreement are subject to sales tax. As a general principle, any amount paid to the dealer or lessor for a motor vehicle lease is taxable, except for certain charges specifically exempted from taxation.

Amounts paid at signing or delivery

Lease agreements commonly require an initial payment at the time of signing or delivery. This initial payment may include a capitalized cost reduction, the first monthly payment, a refundable security deposit, title fees, registration fees, and other charges. Sales tax generally applies to, and must be collected on, the entire amount of this initial payment, whether paid by the lessee to the dealer or the lessor, except for certain charges specifically exempted from taxation.

Governmental taxes and fees

Governmental taxes and fees imposed directly on the lessee and collected by the dealer or lessor are generally excluded from the taxable amount paid at signing or delivery. However, governmental taxes and fees imposed on the dealer or lessor and passed along to the lessee are included in the taxable charges, even if they are stated separately on the invoice. Direct governmental taxes and fees that are excluded from the taxable lease charges include:

- any direct federal tax;
- any state and local sales tax;
- any retail delivery fees imposed pursuant to section 43-4-218, C.R.S.;
- titling, registration, and filing fees paid to the county clerk;
- the waste tire fee imposed by and paid to CDPHE pursuant to section 30-20-1403, C.R.S.; and
- emission inspection fees imposed by and paid to a governmental entity.

Rebates, discounts, and tax credits

Sales tax is due on the full amount due at lease signing or delivery, regardless of whether such amounts are paid by the lessee, the manufacturer, a lender, or any other party. The taxable amount is not reduced by any rebate offered by the manufacturer or by any other rebates, such as the rebates paid by the Vehicle Exchange Colorado (VXC) Program or incentives offered by Colorado utility companies.

The taxable amount is not reduced by state and federal income tax credits, regardless of whether the lessee assigns or transfers those credits to the dealer or lessor. State and federal income tax credits that do not reduce the taxable amount due at lease signing or delivery include, but are not limited to:

- Innovative Motor Vehicle Credit (Colorado)
- Innovative Truck Credit (Colorado)
- New Clean Vehicle Credit (Federal)
- Used Clean Vehicle Credit (Federal)
- Commercial Clean Vehicle Credit (Federal)

Vehicle trade-ins

If the lessee trades in a motor vehicle they own as part of a transaction to lease another motor vehicle, the fair market value of the trade-in is excluded from the taxable amount due at signing or delivery, so long as the motor vehicle the lessee trades in is subject to licensing, registration, or certification.

Gross capitalized cost and periodic payments

Any amount included in the gross capitalized cost is taxable and the applicable state and state-administered local sales taxes must be collected on each periodic lease payment. Taxable charges included in the gross capitalized cost and periodic lease payments may include, but are not limited to, charges for service contracts, insurance, and any outstanding prior credit or lease balance.

No credit is allowed against any state or state-administered local sales tax imposed on lease payments for any tax paid to another state.

Sourcing lease payments

Motor vehicle lease payments are subject to Colorado and state-administered local sales taxes if they are sourced to a location in Colorado. The sourcing of periodic lease payments depends on whether a motor vehicle is “transportation equipment.”

“Transportation equipment” is any of the following motor vehicles or trailers that are registered under the [International Registration Plan \(IRP\)](#) and operated under authority of a carrier authorized and certificated by the U.S. Department of Transportation or another federal or foreign authority to engage in the carriage of persons or property in interstate or foreign commerce:

- trucks and truck-tractors with a gross vehicle weight rating over 10,000 pounds;
- trailers and semi-trailers; and
- passenger buses.

General sourcing rules for vehicle leases

For motor vehicles that are not “transportation equipment,” all periodic (e.g. monthly) lease payments are sourced to the primary property location of the motor vehicle. If the lessor is required to collect sales tax on the lease, the lessor must collect all state and state-administered local sales taxes applicable to the primary property location.

The primary property location is the location indicated by an address for the motor vehicle provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business, when use of this address does not constitute bad faith. The locations of the auto dealer and the lessor do not affect the sourcing of the periodic lease payments.

If the primary property location of the motor vehicle changes during the lease term, the state and state-administered local sales taxes due on subsequent lease payments will be based upon the new location for the motor vehicle. Please see Rule 39-26-104-2(4) in [1 CCR 201-4](#), for lease or rental agreements executed prior to June 1, 2019.

If a nonresident moves into Colorado and brings a leased motor vehicle with them, changing the primary property location for the motor vehicle to Colorado as a result of the move, any lease payments made after the change will be subject to Colorado state and state-administered local sales taxes.

If a Colorado resident moves out of Colorado and takes a leased motor vehicle with them, such that the primary property location for the motor vehicle is outside of Colorado, no Colorado state or state-administered local sales taxes will be due on any lease payments made after the primary property location is moved out of Colorado.

“Transportation equipment”

If a motor vehicle is “transportation equipment,” as described above, lease payments are generally sourced to the location where the lessor takes possession of the motor vehicle. If the seller delivers the vehicle to the purchaser at the purchaser’s location, the lease payments are generally sourced to that location.

However, lease payments for transportation equipment are exempt from any sales tax imposed by the city, county, and/or special district(s) in which the sale takes place if both:

- the lessee’s principal place of business is outside of the city, county, and/or special district(s); and
- the vehicle is registered or required to be registered outside of the city, county, and/or special district(s).

If the lease payments are exempt from any city, county, or special district sales tax, as described above, the lessor must collect on the lease payments any applicable use tax imposed by the city, county, and/or special district in which the vehicle is registered or required to be registered. See Department publication [Colorado Sale/Use Tax Rates](#) (DR 1002) for information about use taxes for cities, counties, and special districts.

Leases requiring only one payment

Certain motor vehicle lease agreements do not require periodic (e.g. monthly) payments over the duration of the lease but instead require only one payment from the lessee.

The single lease payment is subject to all state and state-administered local sales taxes applicable to the location where the lessee takes possession of the vehicle, except for any sales tax imposed by a jurisdiction in which the lessee is not a resident and in which the motor vehicle will not be registered. If the city, county, and/or special district in which the motor vehicle will be registered imposes a use tax, the applicable use tax(es) must be paid prior to titling and registration.

If the lessor or dealer collects any local use taxes due on the single lease payment, such use taxes must be remitted to the county clerk along with [Standard Sales Tax Receipt for Vehicle Sales](#) (DR 0024). See the [form instructions](#) for additional information.

Sales of previously leased vehicles

Sales of previously leased motor vehicles are subject to Colorado and state-administered local sales taxes in the same manner as any other sale of used property.

Lease buy-outs

If the lessee purchases the leased vehicle, either before or at the end of the lease term, the lessee's purchase of the vehicle is subject to sales and/or use tax. The seller is required to collect the applicable state and state-administered sales taxes, regardless of whether the seller is the lessor, an auto dealer, or any other retailer.

For the purpose of state and state-administered local sales taxes, the sale takes place at the location where the purchaser takes possession of the vehicle. If the purchaser maintains possession of the vehicle continuously, both before the sale as the lessee and after the sale as the purchaser, the sale takes place at the location where the purchaser maintains the vehicle both before and after the sale. Please see Department publication [Sales & Use Tax Topics: Motor Vehicle Sales](#) for additional information about the taxation of motor vehicle sales.

Exempt motor vehicle leases

In a variety of circumstances, a motor vehicle lease may be exempt from all state and state-administered local sales taxes. Some of the more common exemptions are detailed in the following sections. Additional information regarding exemptions can be found in the [Supplemental Instructions for Form DR 0100](#).

Governmental entities

State and state-administered sales and use taxes do not apply to the lease of a motor vehicle to the U.S. government, the State of Colorado, its departments and institutions, or any political subdivision thereof. This exemption applies only if the lease is made directly to the governmental entity and paid for with governmental funds. For additional information, please see Department publication [Sales & Use Tax Topics: Governmental Entities](#).

Charitable organizations

State and state-administered sales and use taxes do not apply to the lease of a motor vehicle to a charitable organization in the conduct of its regular charitable functions and activities. Charitable organizations that qualify for exemption are generally those organizations that qualify for 501(c)(3) status with the IRS. For additional information about charitable organizations, please see Department publication *Sales & Use Tax Topics: Charitable Organizations*.

Tribes and tribal members

The lease of any motor vehicle to the Southern Ute Indian Tribe, the Ute Mountain Ute Tribe, or an enrolled member of either tribe who resides on a reservation in Colorado is exempt from state and state-administered local sales and use taxes if the vehicle is to be registered to an address on a reservation. The exemption applies regardless of whether the lessee takes possession of the vehicle on or outside of the reservation. A lessor may reasonably rely on a tribal member's certification of their enrolled membership status and residence. For additional information, please see Department publication *Sales & Use Tax Topics: Tribal Exemption*.

Certain medium- and heavy-duty vehicles

State sales and use tax exemptions are allowed for certain medium- and heavy-duty vehicles. The exemptions are not allowed between January 1, 2025, and July 31, 2025, or after December 31, 2028. During the times the exemptions are available, they are allowed for vehicles that either:

- have a gross vehicle weight rating (GVWR) greater than 26,000 pounds and an engine or motor that has been certified by the U.S. Environmental Protection Agency (EPA) for compliance with federal emissions standards; or
- have a gross vehicle weight rating (GVWR) greater than 10,000 pounds and operate on compressed natural gas (CNG), liquefied petroleum gas (LPG), liquefied natural gas (LNG), electricity, or hydrogen fuel cells.

A [Colorado State Sales and Use Tax Exemption For Low-Emitting Heavy Vehicles Affidavit \(DR 1369\)](#) must be completed to certify eligibility for the exemption.

These exemptions for medium- and heavy-duty vehicles apply to state-administered city and county sales taxes only if the city or county has expressly adopted the exemptions. See Department publication [Colorado Sales/Use Tax Rates \(DR 1002\)](#) for information about the exemptions allowed for any particular state-administered local jurisdiction.

Tax collection and reporting

Lessors, and any dealer or retailer that sells a motor vehicle to a lessor, are subject to licensing, collection, and filing requirements.

Dealer and retailer requirements

Any dealer or retailer that sells a motor vehicle to a lessor must file either [form DR 0026](#) or [form DR 0024](#) with the county clerk for the county in which the vehicle will be registered.

Taxable motor vehicle leases

A dealer or retailer that sells a motor vehicle to a lessor that will be collecting all applicable state and state-administered sales taxes on periodic lease payments must file a [Tax Statement for Leased Motor Vehicle \(DR 0026\)](#).

If the lessee makes any lease payment to the dealer or retailer at the time of signing and delivery, the dealer or retailer must collect the applicable Colorado sales tax on that payment. The dealer or retailer must also collect all state-administered local sales taxes imposed by any city, county, and special district in which the vehicle will be registered. The dealer or retailer must remit the collected taxes either with their monthly [Colorado Retail Sales Tax Return \(DR 0100\)](#) or form DR 0026, as directed in the [form DR 0026 instructions](#).

In the case of a taxable lease requiring the lessee to make only one payment, rather than periodic (e.g. monthly) payments, the lessor, dealer, or retailer that receives the payment from the lessee must collect all applicable Colorado and state-administered local sales and/or use tax from the lessee. They must file a [Standard Sales Tax Receipt for Vehicle Sales \(DR 0024\)](#) with the county clerk, along with the titling paperwork. They must also remit with form DR 0024 any applicable use taxes they collected.

Nontaxable motor vehicle leases

If the lessor will not be collecting sales tax on the lease payments, because the lease is a short-term lease and the lessor has not received permission to acquire the motor vehicle tax-free, the dealer or retailer that sells the vehicle to the lessor must collect all applicable state and state-administered local sales and/or use taxes from the lessor and prepare a [Standard Sales Tax Receipt for Vehicle Sales \(DR 0024\)](#) in the same manner as any other motor vehicle sale.

If the lessee or lessor takes possession of the motor vehicle in the same city, county, and/or special district(s) in which the vehicle will be registered, the dealer must collect the applicable sales tax for each of those jurisdictions. The dealer must remit all applicable state and state-administered local sales taxes with the dealer's monthly [Colorado Retail Sales Tax Return \(DR 0100\)](#).

The retailer should not collect sales tax for any city, county, or special district unless the purchaser is a resident of that local jurisdiction and will be registering the vehicle in that local jurisdiction. Instead, any use tax imposed by the city, county, or special district in which the purchaser resides and in which the vehicle will be registered must be paid to the county clerk prior to titling and registration. If a retailer elects to collect any applicable local use taxes, the retailer must remit such taxes to the county clerk with the [Standard Sales Tax Receipt for Vehicle Sales \(DR 0024\)](#).

See Department publication [Sales & Use Tax Topics: Motor Vehicle Sales](#) for additional information.

Lessor requirements

In general, anyone engaged in the business of leasing motor vehicles in Colorado must comply with several state sales tax requirements. They must obtain a sales tax license, collect all applicable state and state-administered sales taxes, file sales tax returns, and remit the applicable taxes to the Department. See the [Colorado Sales Tax Guide](#) for general information about sales tax licensing, collection, filing, and remittance.

Motor vehicle lessors must comply with several additional requirements detailed below. None of these requirements apply if the lessor does not enter into any lease with respect to which that lessor is required to collect any Colorado or state-administered local sales taxes.

Lessor registration requirements

Any lessor that must collect state and state-administered sales taxes in Colorado must file a completed [Lessor Registration for Sales Tax Collection \(DR 0440\)](#). Additionally, any lessor that would like to request permission to acquire property tax-free for short-term leases may do so when filing form DR 0440. See the instructions for form DR 0440 and [Special Rule 46\(3\)\(b\)](#) and (8)(a)(ii) in [1 CCR 201-5](#) for additional information.

Sales tax collection on lease payments

If the lessor is required to collect sales tax on the lease payments, all payments made by the lessee pursuant to the lease agreement are subject to any state and state-administered local sales taxes applicable to the primary property location for the leased vehicle. The primary property location is the location indicated by an address for the motor vehicle provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business, when use of this address does not constitute bad faith.

The lessor must remit the collected taxes with the lessor's monthly [Colorado Retail Sales Tax Return \(DR 0100\)](#).

Motor vehicle lease examples

In each of these examples, the motor vehicle was leased at a dealership in the City of Erie, in Boulder County, within the Regional Transportation District (“RTD”) and Scientific and Cultural District (“SCFD”) and the lessee took possession of the vehicle at the dealership. The dealership has no other physical locations in Colorado and has not set up any non-physical locations on their Colorado sales tax account.

Example #1

The lease is a short-term lease for 24 months with periodic monthly payments. The lessor did not request or receive permission from the Department to acquire the motor vehicle tax-free.

The lessee’s residence and location for registering the motor vehicle is, like the dealership, in Boulder County and within RTD and SCFD. However, unlike the dealership, the lessee’s residence and location for registering the motor vehicle is in the City of Superior.

The dealer must collect from the lessor the applicable Colorado, Boulder County, RTD, and SCFD sales taxes at the time of the sale on the full purchase price paid by the lessor for the acquisition of the vehicle. The dealer must remit the collected sales taxes with its monthly [Colorado Retail Sales Tax Return \(DR 0100\)](#).

The dealer also collected the applicable use tax imposed by the City of Superior. The dealer must remit the use tax to the county clerk with the [Standard Sales Tax Receipt for Vehicle Sales \(DR 0024\)](#).

Because the lessor paid all applicable sales and use taxes on the acquisition of the vehicle, and because the lease is a short-term lease, the lessor will not collect any state or state-administered sales tax on the periodic lease payments.

Example #2

The lease is a short-term lease for 24 months with periodic monthly payments. The lessor requested and received permission from the Department to acquire the motor vehicle tax-free.

The lessee’s residence and location for registering the motor vehicle is, like the dealership, in Boulder County and within RTD and SCFD. However, unlike the dealership, the lessee’s residence and location for registering the motor vehicle is in the City of Superior.

The dealer must collect Colorado, Superior, Boulder County, RTD, and SCFD sales taxes from the lessee on any payment made to the dealer at the time of signing and delivery. The dealer must remit the sales tax for the City of Superior to the county clerk with form DR 0026 and remit all other collected sales taxes to the Department with its monthly [Colorado Retail Sales Tax Return \(DR 0100\)](#).

The lessor must collect Colorado, Superior, Boulder County, RTD, and SCFD sales taxes from the lessee on each of the monthly lease payments and remit all collected taxes to the Department with its monthly [Colorado Retail Sales Tax Return \(DR 0100\)](#).

Example #3

The lease is a long-term lease for 48 months with periodic monthly payments.

Unlike the dealership, the lessee's residence and location for registering the motor vehicle is in the City of Berthoud, in Larimer County, and is not within RTD or SCFD.

The dealer must collect Colorado, Berthoud, and Larimer County sales taxes from the lessee on any payment made to the dealer at the time of signing and delivery. The dealer must remit the sales taxes for the City of Berthoud and Larimer County to the county clerk with form DR 0026 and remit the collected Colorado sales tax to the Department with its monthly [Colorado Retail Sales Tax Return \(DR 0100\)](#).

The lessor must collect Colorado, Berthoud, and Larimer County sales taxes from the lessee on each of the monthly lease payments and remit all collected taxes to the Department with its monthly [Colorado Retail Sales Tax Return \(DR 0100\)](#).

Example #4

The lease is a long-term lease for 48 months and requires only a single payment, rather than periodic payments.

Unlike the dealership, the lessee's residence and location for registering the motor vehicle is in the City of Berthoud, in Larimer County, and is not within RTD or SCFD.

If the single payment required by the lease is made to the dealer, the dealer must collect Colorado sales tax from the lessee on that payment. The dealer must remit the Colorado sales tax to the Department with its monthly [Colorado Retail Sales Tax Return \(DR 0100\)](#). Because no city or county sales tax was due or collected by the dealer and because the City of Berthoud and Larimer County both impose use taxes, the applicable city and county use taxes must be paid to the county clerk. If the dealer collects the applicable local use taxes, the dealer must remit such taxes to the county clerk with the [Standard Sales Tax Receipt for Vehicle Sales \(DR 0024\)](#).

If the single payment required by the lease is made to the lessor, the lessor must collect Colorado, Berthoud, and Larimer County sales taxes from the lessee on that payment and remit all collected taxes to the Department with its monthly [Colorado Retail Sales Tax Return \(DR 0100\)](#).

Additional resources

The following is a list of statutes, regulations, forms, and guidance pertaining to motor vehicle leases. This list is not, and is not intended to be, an exhaustive list of authorities that govern the tax treatment of every situation. Individuals and businesses with specific questions should consult their tax advisors.

Statutes and regulations

- § 29-2-105, C.R.S. Contents of sales tax ordinances and proposals.
- § 29-2-109, C.R.S. Contents of use tax ordinances and proposals.
- § 39-26-102, C.R.S. Definitions.
- § 39-26-103, C.R.S. Licenses.
- § 39-26-104, C.R.S. Property and services taxed.
- § 39-26-105, C.R.S. Vendor liable for tax.
- § 39-26-106, C.R.S. Schedule of sales tax.
- § 39-26-113, C.R.S. Collection of sales tax - motor vehicles.
- § 39-26-202, C.R.S. Authorization of [use] tax.
- § 39-26-208, C.R.S. Collection of use tax - motor vehicles.
- § 39-26-713, C.R.S. Tangible personal property.
- Rule 39-26-102(7)(a).
- Rule 39-26-102(10)
- Special Rule 46. Leases.

Forms and guidance

- [Tax.Colorado.gov](https://tax.colorado.gov)
- [Colorado Sales Tax Guide](#)
- [Sales & Use Tax Topics: Motor Vehicle Sales](#)
- [Sales & Use Tax Topics: Leases](#)
- Sales & Use Tax Topics: Governmental Entities
- Sales & Use Tax Topics: Charitable Organizations
- Sales & Use Tax Topics: Tribal Exemption
- [Standard Sales Tax Receipt for Vehicle Sales \(DR 0024\)](#)
- [Tax Statement for Leased Motor Vehicle \(DR 0026\)](#)
- [Colorado Retail Sales Tax Return \(DR 0100\)](#)
- [Lessor Registration for Sales Tax Collection \(DR 0440\)](#)
- [Location/Jurisdiction Codes for Sales Tax Filing \(DR 0800\)](#)
- [Colorado Sale/Use Tax Rates \(DR 1002\)](#)