



This webinar covers state of Colorado sales tax, and related legislative changes for the current and upcoming tax years.

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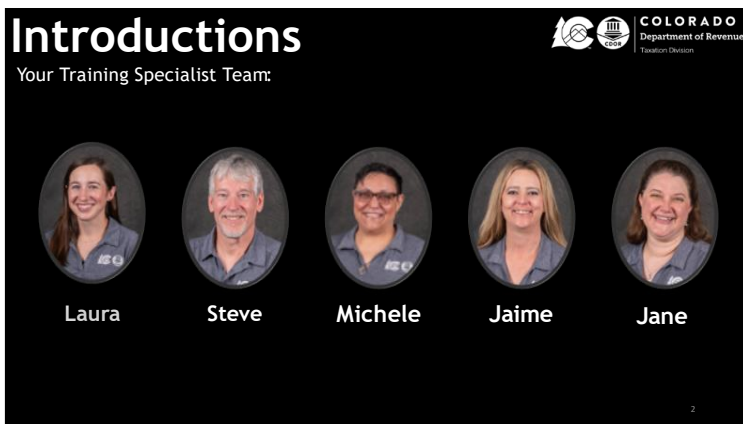
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If you do not receive your CPE credit by close of business on November 16<sup>th</sup>, please email us at: [DOR TaxTraining@state.co.us](mailto:DOR_TaxTraining@state.co.us)

**Training Materials Link:**  
<https://tax.colorado.gov/tax-education-webinars>

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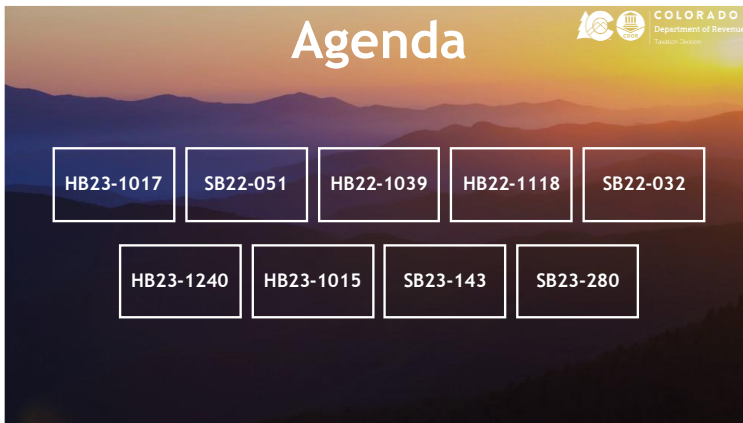
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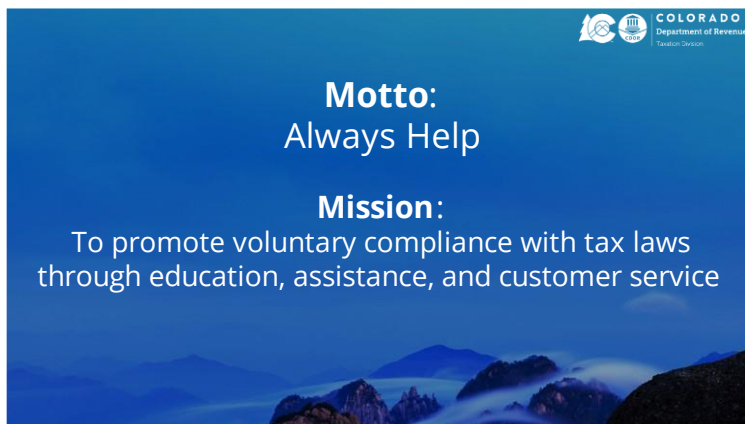
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### Resources & Tools



SALES TAX	Tax.Colorado.gov Colorado.gov/RevenueOnline
Taxpayer Helpline	Taxpayer Helpline: 303-238-7378 SUTS Support Line: 720-795-7759
Local Offices	Local Offices via Walk-In/Appointment
FYI's & Guidance	FYI's & Guidance Publications
Taxpayer Email	Taxpayer Email: DOR_TaxpayerService@state.co.us

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**Homepage:**  
<https://tax.colorado.gov/>

**Revenue Online:**  
<https://www.colorado.gov/revenueonline/>

**Visit a Service Center:**  
<https://tax.colorado.gov/visit-a-service-center>

**FYIs & Guidance Publications:**  
<https://tax.colorado.gov/guidance-publications>

**Taxpayer Email:**  
[DOR\\_TaxpayerService@state.co.us](mailto:DOR_TaxpayerService@state.co.us)

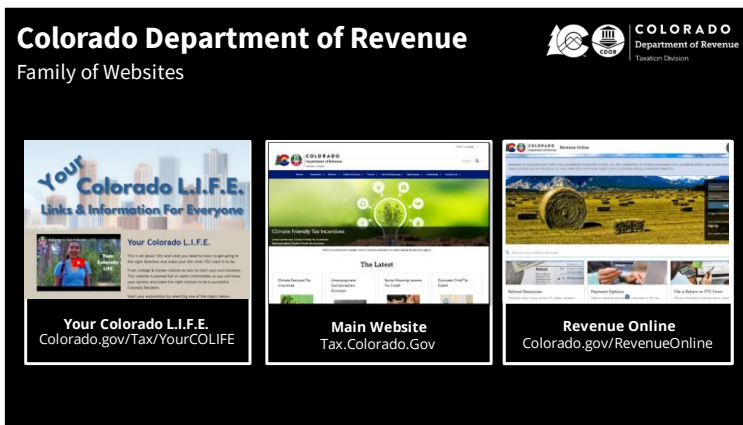


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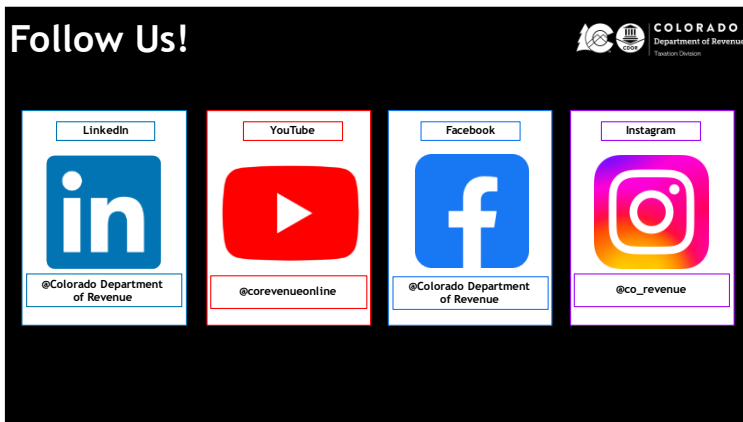
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**Your Colorado L.I.F.E.:**  
<https://sites.google.com/state.co.us/yourcolife/home>

**Main Website:**  
<https://tax.colorado.gov/>

**Revenue Online:**  
[https://www.colorado.gov/revenueonline/ /](https://www.colorado.gov/revenueonline/)



**LinkedIn:**  
<https://www.linkedin.com/company/corevenue/about/>

**YouTube:**  
<https://www.youtube.com/channel/UCTArFOAJsXGM8CWHEPkVwA>

**Facebook:**  
<https://www.facebook.com/ColoradoRevenue/>

**Instagram:**  
<https://www.instagram.com/corevenue/?hl=en>

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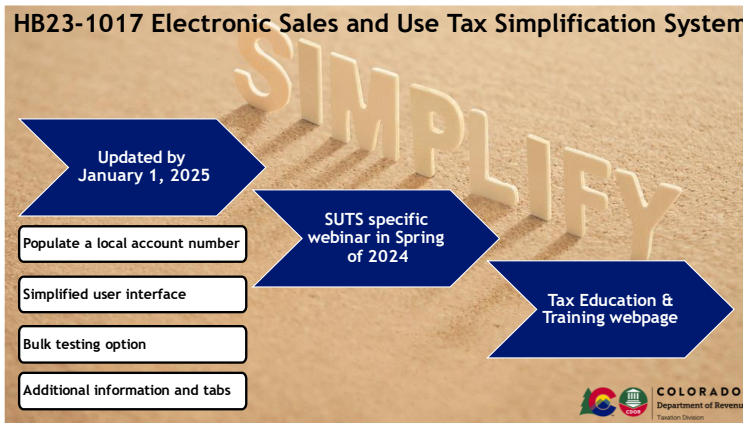
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HB23-1017: <https://leg.colorado.gov/bills/hb23-1017>

Blank lines for notes



SB22-051 <https://leg.colorado.gov/bills/sb22-051>

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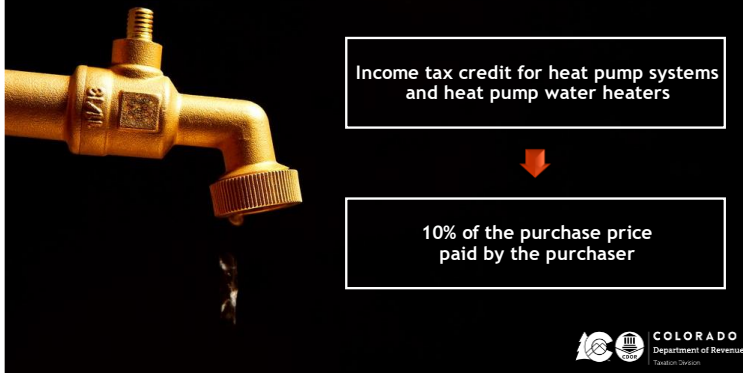
SB22-051 Policies to Reduce Emissions From Built Environment. Climate Friendly Tax Credits: Electric Vehicle Credits, Heat Pump/Water Heater & Building Materials Credits, Wildlife Credits. Resources for Taxpayers: Climate Publications, Tax Forms, Colorado Energy Office. Tax.Colorado.gov/climate-friendly-tax-incentives

Climate Friendly Tax Incentives: <https://tax.colorado.gov/climate-friendly-tax-incentives>

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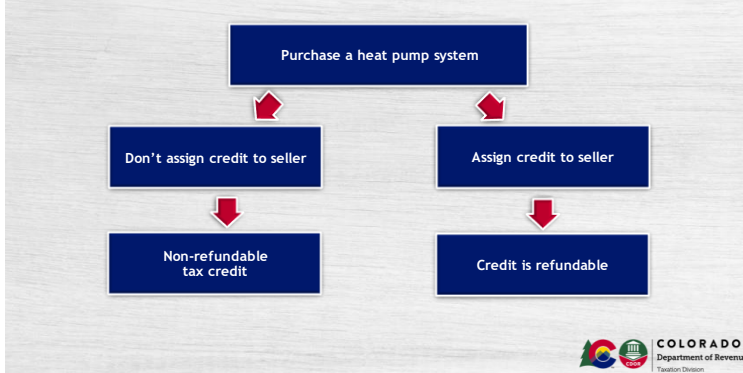
**SB22-051 Policies to Reduce Emissions From Built Environment**



**SB22-051 Policies to Reduce Emissions From Built Environment**



**SB22-051 Policies to Reduce Emissions From Built Environment**



**SB22-051 Policies to Reduce Emissions From Built Environment**




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SB22-051 Policies to Reduce Emissions From Built Environment

Sales and Use tax exemptions

Eligible decarbonizing building materials



On or after July 1, 2024 through June 30, 2034

Heat pump systems and heat pump water heaters



On and after January 1, 2023 through December 31, 2023

Residential energy storage systems



On or after July 1, 2023 through December 31, 2032



Office of State Architect:

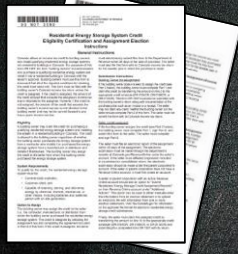
<https://osa.colorado.gov/>

OSA Email:

[dpa\\_statebuildings@state.co.us](mailto:dpa_statebuildings@state.co.us)

SB22-051 Policies to Reduce Emissions From Built Environment

DR 1307 - Residential Energy Storage System Credit Eligibility Certification and Assignment Election Instructions



- Eligibility
System requirements
Option to assign
Submission instructions

SB22-051 Policies to Reduce Emissions From Built Environment

DR 1322 - Heat Pump System or Heat Pump Water Heater Eligibility Certification and Assignment Election

Table with columns: Purchase Type, Building Type, Summary of Installation Requirements, and Remarks. Rows include various heat pump and water heater systems.

- Eligibility
System requirements
Installation requirements
Option to assign
Submission instructions

Forms by tax type:

<https://tax.colorado.gov/forms-by-tax-type>

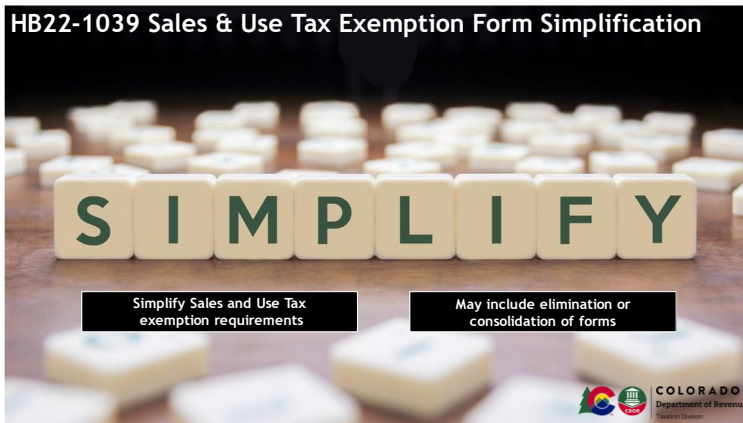
Forms in number order:

<https://tax.colorado.gov/forms-in-number-order>



HB22-1039:

<https://leg.colorado.gov/bills/hb22-1039>



Simplify Sales and Use Tax exemption requirements

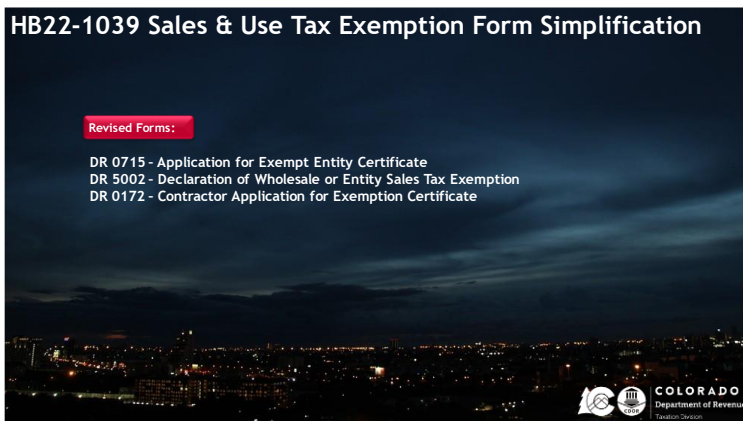
May include elimination or consolidation of forms



Eliminated Forms:

- DR 0716 - Statement of Nonprofit Church, Synagogue, or Organization → DR 0715
- DR 0563 - Sales Tax Exemption Certificate Multi-Jurisdiction
- DR 1367 - Affidavit of Sales Paid by Government Credit Card
- DR 1191 - Sales Tax Exemption on Purchases of Machinery and Machine Tools
- DR 1192 - Colorado Machinery and Machine Tools State Sales Tax Exemption Declaration

DR 5002



Revised Forms:

- DR 0715 - Application for Exempt Entity Certificate
- DR 5002 - Declaration of Wholesale or Entity Sales Tax Exemption
- DR 0172 - Contractor Application for Exemption Certificate

Series of horizontal lines for notes.



**HB22-1118:**  
<https://leg.colorado.gov/bills/hb22-1118>

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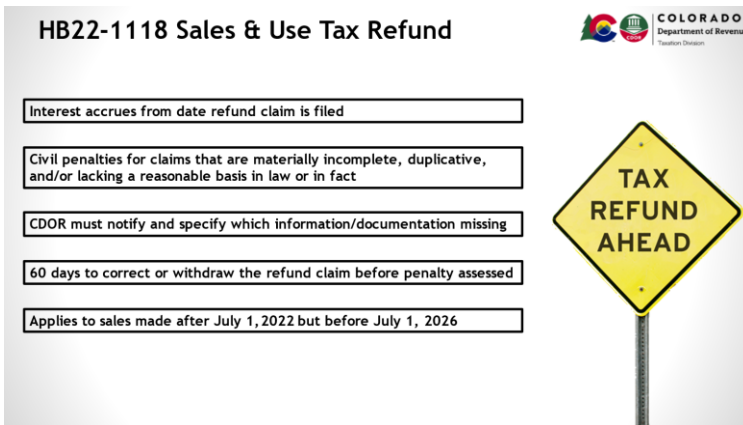
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- Interest accrues from date refund claim is filed
- Civil penalties for claims that are materially incomplete, duplicative, and/or lacking a reasonable basis in law or in fact
- CDOR must notify and specify which information/documentation missing
- 60 days to correct or withdraw the refund claim before penalty assessed
- Applies to sales made after July 1, 2022 but before July 1, 2026

**SB22-032:**  
<https://leg.colorado.gov/bills/sb22-032>

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### SB22-032 Simplify Local Sales & Use Tax Administration




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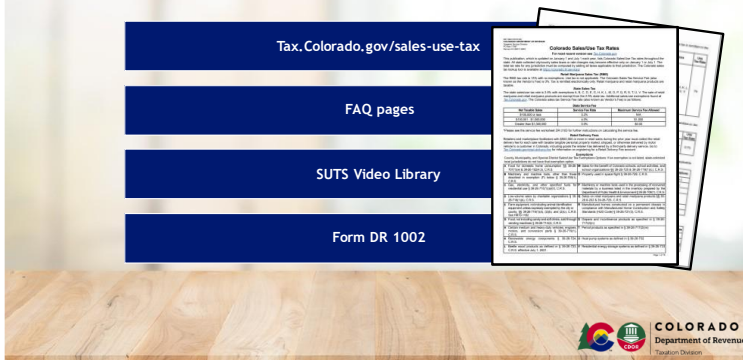


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### SB22-032 Simplify Local Sales & Use Tax Administration



**Sales & Use Tax webpage:**

<https://tax.colorado.gov/sales-use-tax>

**SUTS General and local FAQ page:**

<https://tax.colorado.gov/SUTS-FAQ>

<https://tax.colorado.gov/SUTS-local-gov-FAQ>

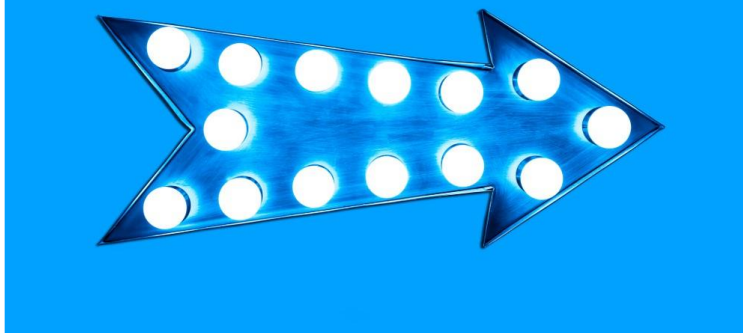
**SUTS Video Library:**

<https://tax.colorado.gov/SUTS-help>

**Forms:**

<https://tax.colorado.gov/forms-in-number-order>

### HB23-1240 Sales Use Tax Exemption Wildfire Disaster Construction



**HB23-1240:**

<https://leg.colorado.gov/bills/hb23-1240>

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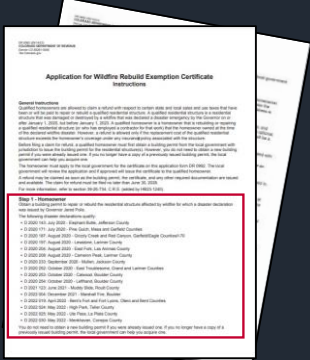
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**HB23-1240 Sales Use Tax Exemption Wildfire Disaster Construction**



**DR 0992 - Application for Wildfire Rebuild Exemption Certificate**

COLORADO Department of Revenue Taxation Division

**HB23-1240 Sales Use Tax Exemption Wildfire Disaster Construction**




**Refund allowed only IF**

**Replacement cost exceeds the homeowner's coverage**

COLORADO Department of Revenue Taxation Division

**HB23-1240 Sales Use Tax Exemption Wildfire Disaster Construction**



**Refund of 4% of the estimated construction and building materials cost listed on the building permit**

**Qualified homeowners should apply for a Wildfire Rebuild Exemption Certificate from their local government with a copy of their building permit**

COLORADO Department of Revenue Taxation Division

**HB23-1240 Sales Use Tax Exemption Wildfire Disaster Construction**



Obtain a building permit

Complete and file form DR 0992

Authorized official will complete form DR 0993

Complete section 6 of form DR 0993

COLORADO Department of Revenue Taxation Division

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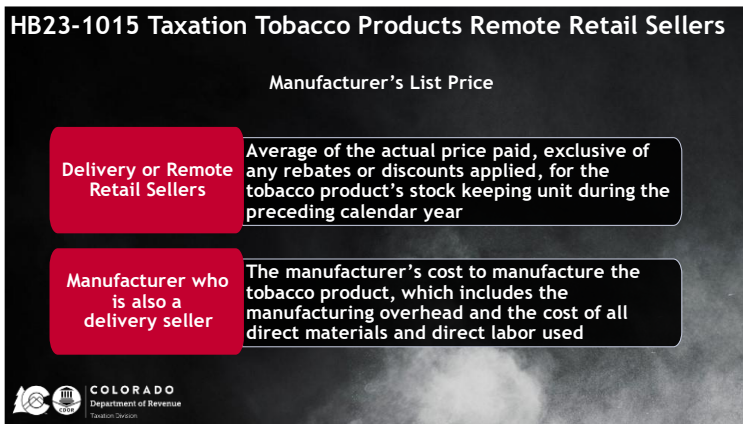
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HB23-1015: <https://leg.colorado.gov/bills/hb23-1015>



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**HB23-1015 Taxation Tobacco Products Remote Retail Sellers**



New license type: Remote Retail Sellers

Sell pipe tobacco or cigars




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**COLORADO**  
 Department of Revenue  
 Taxation Division

## SB23-143 Retail Delivery Fees

**SB23-143:**  
<https://leg.colorado.gov/bills/sb23-143>

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**Retail Delivery Fee**

- \$0.28 per retail sale for delivery
- Charged to the purchaser
- Collected by the retailer & remitted to the Department
- Follows sales tax filing frequencies & due dates
- Filed on a separate return Form DR 1786 Retail Delivery Fee Return



**Applies to all retail sales delivered by a motor vehicle to a location in Colorado, including deliveries made by third parties**




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**SB23-143 Retail Delivery Fees**

Effective July 1<sup>st</sup>, 2023, and retroactively applies to July 1<sup>st</sup>, 2022

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Small seller exemption for retailers who make \$500,000 or less per year in retail sales





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SB23-143 Retail Delivery Fees



Retailers may elect to pay the fee on behalf of their customers



Horizontal lines for notes

SB23-143 Retail Delivery Fees



Tax.Colorado.gov/retail-delivery-fee



Retail Delivery Fees webpage: <https://tax.colorado.gov/retail-delivery-fee>

Horizontal lines for notes



SB23-280 Hazardous Material Mitigation

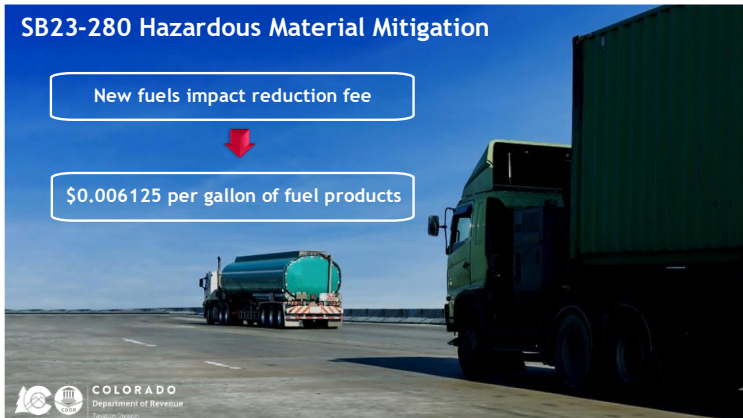


SB23-280 Hazardous Material Mitigation

New fuels impact reduction fee



\$0.006125 per gallon of fuel products





**SB23-280 Hazardous Material Mitigation**

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Fee delivered to the state of CO

Same fuel excise filing schedule

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**SB23-016 Greenhouse Gas Reduction**

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Taxation Division

**SB23-016**  
<https://leg.colorado.gov/bills/sb23-016>

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**SB23-016 Greenhouse Gas Reduction**

A refundable income tax credit for qualified retailers of electric-powered lawn equipment

**COLORADO**  
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Taxation Division

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**SB23-016 Greenhouse Gas Reduction**

Tax years 2024, 2025, and 2026

**COLORADO**  
Department of Revenue  
Taxation Division

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SB23-016 Greenhouse Gas Reduction

- Eligible for a tax credit equal to 33% of the purchase price
- Pre-register with the Department to confirm eligibility
- Report sales to the Department quarterly

SB23-016 Greenhouse Gas Reduction

Lawnmowers     
 Leaf blowers     
 Trimmers     
 Snow blowers

SB23-016 Greenhouse Gas Reduction

- Log into Revenue Online
- Locate your "Income Tax" section
- Locate the "Account" box
- Select "Additional Actions"
- Fill out required information

SB23-016 Greenhouse Gas Reduction

- Credit claimed on your tax return
- 3% of the credit - administrative fee
- Remaining 30% must be deducted from the sale price

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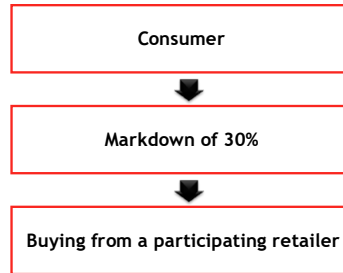
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SB23-016 Greenhouse Gas Reduction




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Resources & Tools



-  Tax.Colorado.gov  
Colorado.gov/RevenueOnline
-  Taxpayer Helpline: 303-238-7378  
SUTS Support Line: 720-795-7759
-  Local Offices via Walk-In/Appointment
-  FYI's & Guidance Publications
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DOR\_TaxpayerService@state.co.us

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Upcoming Webinars



- SALT Parity Webinar  
November 2<sup>nd</sup>, 2023  
1 p.m. MST
- SALT Parity Webinar  
November 7<sup>th</sup>, 2023  
9 a.m. MST
- Income & Withholding Tax  
Legislative Changes  
November 8<sup>th</sup>, 2023  
9 a.m. MST
- Income & Withholding  
Legislative Chances  
November 9<sup>th</sup>, 2023  
2 p.m. MST
- Sales Tax Webinar  
November 15<sup>th</sup>, 2023  
9 a.m. MST




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Department of Revenue  
Taxation Division

Event Feedback

Thank you for attending our webinar. We want and value your feedback so we can continue to improve our delivery, content, and value to you. Please complete this quick survey and let us know your thoughts.

1. Which date did you attend the webinar? Short answer

Short answer text

2. How likely is it that you would recommend the webinar to a friend or colleague?\*

1 2 3 4 5 6 7 8 9 10

Not very likely           Very likely





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