



## COLORADO

### Department of Revenue

Taxation Division

Office of Tax Policy  
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### **AGENDA**

#### **Workgroup on Sales Tax on Leases**

May 20, 2025, at 10:00 a.m.

Call-in number: 1 (669) 900-6833

Meeting ID: 839 9225 2104

The Colorado Department of Revenue, Division of Taxation, is convening a workgroup to discuss the promulgation of a new sales tax rule regarding leases.

In addition to other matters the Department may open for discussion, the following items are scheduled for consideration:

- Welcome and Introductions
- Topics for Discussion. The Department intends to seek input on specific topics, including those listed below, but encourages attendees to suggest additional topics for discussion.
  - [Draft Special Rule 47](#). Leases
    - Taxability of lessor's acquisition of property for lease
    - Taxability of lease payments
    - Tax treatment of subleases
    - Sale-leaseback transactions
    - Maintenance contracts included in lease agreements
    - Lessor requirements relating to licensing, registration, and tax collection
    - Taxability of sales of previously leased property
    - Additional public input
- Other comments or issues for consideration
- Adjourn

We would appreciate your feedback to help us measure and improve the success of the rulemaking program. If you participate in the rulemaking process, we invite you to complete a [short survey](#). Follow the link and choose the "I participated in the rulemaking process (written comments, workgroup meeting, or hearing)" option.