These supplemental instructions are intended to assist retailers in the preparation of their *Colorado Retail Sales Tax Returns* (DR 0100) and the supporting Schedules A and B, upon which exemptions and deductions are reported. Retailers have the burden of proof to demonstrate the proper exemption of any sale upon which the retailer did not collect sales tax and must report exempt sales on the correct line(s) of Schedules A and B. See section 39-26-105(3)(a), C.R.S., and 1 CCR 201-4, Rule 39-26-105-3 for additional information regarding the documentation of exempt sales.

This publication lists various exemptions and deductions reported on each line of Schedules A and B of the DR 0100. In general, Schedule A includes exemptions and deductions that apply to all state-administered local sales taxes and Schedule B includes exemptions that cities and counties may opt into for their state-administered sales taxes. All Colorado sales tax exemptions also apply to all special districts reported in either the RTD/CD or Special District columns of the DR 0100.

Pages 2 through 5 of this publication list various exemptions and deductions reported on each line of Schedules A and B of the DR 0100. Pages 6 through 20 provide references to additional information about each of these exemptions, including the statutory authority for the exemption or deduction, any applicable Department regulation, and any guidance published by the Department. For exemptions that are not mandatory for cities and counties, the statutory authority for the option and the letter used to represent the exemption in Department publication Colorado Sales/Use Tax Rates (DR 1002) are also listed. Department publications can be found online at Tax.Colorado.gov.

The information in this publication pertains only to state and local sales taxes administered by the Colorado Department of Revenue and does not apply to any local sales tax imposed and administered by any home-rule city in Colorado.

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**Exemptions and deductions are often subject to specific requirements not described in this publication. 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.**
Schedule A

Line 1. Wholesale sales, including wholesale sales of ingredients and component parts

- Wholesale sales .......................................................... page 20
- Sales of pre-press preparation printing materials .................................. page 16
- Sales of ingredients and component parts to food manufacturers ................ page 12
- Sales of ingredients and component parts to manufacturers ....................... page 12
- Sales of electricity, coal, gas, and other specified fuels for use in specified industrial activities .... page 12
- Sales of newsprint and printer's ink for use by publishers of newspapers and commercial printers .... page 9
- Sales of containers and bags to be furnished free of charge by dining establishments .......... page 8
- Sales of essential articles to be furnished free of charge by dining establishments .......... page 9
- Sales of tangible personal property to lessors who will collect sales tax on lease payments .......... page 13
- Sales of containers, labels, and furnished shipping cases for manufactured products .......... page 8

Line 2. Sales made to nonresidents or sourced to locations outside of Colorado

- Sales sourced to the retailer's location in Colorado, but delivered to locations outside of Colorado .... page 18
- Sales of motor vehicles to nonresidents for use outside of Colorado .................. page 15
- Sales of trucks and trailers for use exclusively outside of this state or in interstate commerce .... page 20

Line 3. Sales of nontaxable services

- Sales of interstate telephone services ........................................ page 13
- Sales of nontaxable services .................................................. page 19
- Sales of internet access services ............................................. page 12

Line 4. Sales to exempt entities and organizations

- Sales made to schools, other than schools held or conducted for private or corporate profit .......... page 19
- Sales to the government of the United States, Colorado, or political subdivisions of the State of Colorado .... page 12
- Sales for affordable housing projects ........................................ page 6
- Sales of construction and building materials to contractors for use in exempt construction projects .... page 7
- Sales to charitable organizations ............................................. page 6

Line 5. Sales of gasoline, dyed diesel, and other exempt fuels

- Sales of gasoline and special fuels subject to Colorado fuel tax .......................... page 11
- Sales of dyed diesel ......................................................... page 8
- Sales of fuel for use in farm equipment ..................................... page 11
Schedule A (continued)

Line 6. Sales of exempt drugs and medical devices

Sales of exempt drugs and medical devices ................................................... page 8

Line 7. Fair market value of property received in exchange and held for resale

Fair market value of exchanged property to be sold in the usual course of business ........... page 9

Line 8. Bad debts charged-off, returned goods, trade discounts and allowances where tax was paid

Worthless accounts actually charged off for income tax purposes ............................... page 20

Property returned for full refund ................................................................. page 16

Line 9. Cost of exempt utilities upon which tax was previously paid

Cost of exempt utilities upon which tax was previously paid ................................ page 20

Line 10. Exempt agricultural sales, not including farm and dairy equipment

Sales of agricultural compounds used in caring for livestock ................................ page 6

Sales of semen for agricultural or ranching purposes ............................................ page 18

Sales of spray adjuvants used in caring for livestock or in the production of agricultural commodities ... page 19

Sales of pesticides for use in the production of agricultural and livestock products ........ page 16

Sales of fertilizer for use in the production of agricultural commodities ................ page 10

Farm close-out sale ....................................................................................... page 9

Sales of livestock ........................................................................................ page 13

Sales of fish for stocking purposes ...................................................................... page 10

Sales of feed for livestock ................................................................................ page 10

Sales of seeds ................................................................................................ page 18

Sales of orchard trees ..................................................................................... page 16

Sales of straw and other bedding for livestock or poultry ....................................... page 19

Line 11. Sales of computer software that is not taxable

Sales of tax-exempt computer software ................................................................ page 7
Schedule A (continued)

Line 12. Other exempt sales

- Sales of newspapers and preprinted newspaper supplements . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . page 15
- Meals provided by restaurants to their employees at no charge or at a reduced charge . . . . . . . . . . . . . . . . . . page 14
- Rooms and accommodations rented to permanent residents for at least 30 consecutive days . . page 17
- Sales of refractory materials and carbon electrodes for use in manufacturing iron and steel for profit . . page 17
- Sales of inorganic chemicals used in the processing of vanadium-uranium ores . . . . . . . . . . . . page 12
- Sales of precious metal bullion and coins . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . page 16
- Waste tire fee . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . page 20
- Sales of food purchased with SNAP or WIC . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . page 11
- Sales of food for consumption by residents at retirement communities . . . . . . . . . . . . . . . . . . page 10
- Sales of railroad-related items, including locomotives, freight cars, and building materials . . page 17
- Sales of qualifying aircraft and aircraft parts . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . page 6
- Sales of tangible personal property for temporary testing, modification, inspection, etc. in Colorado . . page 19
- Sales of component parts for use in manufacturing goods for donation to an exempt entity . . . page 7
- Sales of bingo equipment . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . page 6
- Sales of medical marijuana to indigent patients . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . page 14
- Sales to tribal members . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . page 19
Supplemental Instructions for Form DR 0100

Schedule B

Line 1. **Sales of food for domestic home consumption and food sold through vending machines**
   - Sales of food for domestic home consumption .................................................. page 11
   - Sales of food by or through vending machines .................................................. page 11

Line 2. **Sales of machinery and machine tools**
   - Sales of machinery and machine tools used in the processing of recovered materials .......... page 13
   - Sales of machinery and machine tools used in manufacturing .................................. page 13
   - Sales of machinery and machine tools used in manufacturing solely and exclusively in an enterprise zone ... page 14

Line 3. **Sales of electricity and fuel for residential use**
   - Sales of electricity, coal, gas, and other specified fuels for residential use ...................... page 9

Line 4. **Sales of farm and dairy equipment**
   - Sales of farm and dairy equipment ................................................................. page 10
   - Sales of ear tags and electronic ID readers used by a farm operation to identify or track food animals ... page 8

Line 5. **Sales of medium and heavy duty low-emitting vehicles and associated parts and power sources**
   - Sales of heavy-duty vehicles certified by the EPA as compliant with federal emissions standards .... page 12
   - Sales of motor vehicles w/ 10,000+ lbs. GVWR that run on CNG, LPG, LNG, hydrogen, or electricity ... page 15

Line 6. **Exempt sales made by schools, school organizations, or charitable organizations**
   - Sales made by charitable organizations if net proceeds do not exceed $45,000 annually .......... page 17
   - Sales made by PTAs or PTOs to raise funds for the benefit of a public school .................... page 18
   - Sales made by schools and school organizations to benefit a Colorado school ................... page 18

Line 7. **Sales of cigarettes**
   - Sales of cigarettes .................................................................................................. page 7

Line 8. **Sales of renewable energy components**
   - Sales of components used in the production of AC electricity from a renewable energy source .... page 7

Line 9. **Sales of property for use in space flight**
   - Sales of property for use in space flight .................................................................... page 16

Line 10. **Sales of retail marijuana and retail marijuana products**
   - Sales of retail marijuana and retail marijuana products subject to retail marijuana sales tax ... page 17

Line 11. **Other exempt sales**
   - Sales of construction and building materials purchased with building permit ................. page 7
   - Sales of manufactured or modular homes (full or partial exemption) .............................. page 14
   - Sales of motor vehicles to be registered outside the city or county where purchased ........... page 15
   - Sales of wood and wood products from salvaged trees killed or infested by beetles .......... page 20
Affordable housing projects

Reported on: Schedule A, line 4
Authorizing statute(s): § 39-26-704(1.5), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-704-2
Published guidance: FYI Sales 95: Sales/Use Tax Exemption for Affordable Housing Projects
Mandatory exemption from state-collected city and county sales taxes: Yes

Agricultural compounds used in caring for livestock

Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-102(19)(c), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 2
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Aircraft and aircraft parts

Reported on: Schedule A, line 12
Authorizing statute(s): §§ 39-26-711, -711.5, and -711.9, C.R.S.
Published guidance: FYI Sales 85: Sales Tax Exemption on Aircraft and Aircraft Parts
Mandatory exemption from state-collected city and county sales taxes: Yes

Bingo equipment

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-720, C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-720
Published guidance: FYI Sales 65: Sales Tax on Bingo Equipment
Mandatory exemption from state-collected city and county sales taxes: Yes

Charitable organizations

Reported on: Schedule A, line 4
Authorizing statute(s): §§ 39-26-718(1)(a) and -102(2.5), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-718
Published guidance: Sales & Use Tax Topics: Charitable Organizations
Mandatory exemption from state-collected city and county sales taxes: Yes
Cigarettes - NOT EXEMPT FROM STATE SALES TAX

Reported on: Schedule B, line 7
Authorizing statute(s): § 39-26-706(1)(c), C.R.S.
Mandatory exemption from state-collected city and county sales taxes: Yes

Component parts for use in manufacturing goods for donation to an exempt entity

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-713(1)(d), C.R.S.
Published guidance: Sales & Use Tax Topics: Manufacturing
Mandatory exemption from state-collected city and county sales taxes: Yes

Components used in the production of AC electricity from a renewable energy source

Reported on: Schedule B, line 8
Authorizing statute(s): § 39-26-724, C.R.S.
Published guidance: Sales & Use Tax Topics: Renewable Energy Components
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(l)(J), C.R.S.
Exemption letter on Department publication DR 1002: K

Computer software that is not taxable

Reported on: Schedule A, line 11
Authorizing statute(s): § 39-26-102(15)(c), C.R.S.
Published guidance: Sales & Use Tax Topics: Computer Software
Mandatory exemption from state-collected city and county sales taxes: Yes

Construction and building materials sold to contractors for use in exempt construction projects

Reported on: Schedule A, line 4
Authorizing statute(s): § 39-26-708(1), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-708-1 and -708-2
Published guidance: FYI Sales 6: Contractors and Retailer-Contractors
Mandatory exemption from state-collected city and county sales taxes: Yes

Construction and building materials with building permit - CITY & COUNTY EXEMPTION ONLY

Reported on: Schedule B, line 11
Authorizing statute(s): § 29-2-105(2), C.R.S.
Published guidance: FYI Sales 6: Contractors and Retailer-Contractors
Mandatory exemption from state-collected city and county sales taxes: Yes
Containers and bags to be furnished free of charge by dining establishments

- **Reported on:** Schedule A, line 1
- **Authorizing statute(s):** § 39-26-707(1)(d), C.R.S.
- **Regulation(s):** 1 CCR 201-4, Rule 39-26-707
- **Published guidance:** *Sales & Use Tax Topics: Dining Establishments*
- Mandatory exemption from state-collected city and county sales taxes: Yes

Containers, labels, and furnished shipping cases for manufactured products

- **Reported on:** Schedule A, line 1
- **Authorizing statute(s):** § 39-26-102(20)(a), C.R.S.
- **Regulation(s):** 1 CCR 201-4, Rule 39-26-102(20)
- **Published guidance:** *Sales & Use Tax Topics: Manufacturing*
- Mandatory exemption from state-collected city and county sales taxes: Yes

Drugs and medical devices

- **Reported on:** Schedule A, line 6
- **Authorizing statute(s):** § 39-26-717, C.R.S.
- **Regulation(s):** 1 CCR 201-4, Rule 39-26-717
- **Published guidance:** *Sales & Use Tax Topics: Medical Exemptions*
- Mandatory exemption from state-collected city and county sales taxes: Yes

Dyed diesel

- **Reported on:** Schedule A, line 5
- **Authorizing statute(s):** § 39-26-715(1)(a)(III), C.R.S.
- Mandatory exemption from state-collected city and county sales taxes: Yes

Ear tags and electronic ID readers used by a farm operation to identify or track food animals

- **Reported on:** Schedule B, line 4
- **Authorizing statute(s):** §§ 39-26-716(1)(d), -716(4)(e), and -716(4)(f), C.R.S.
- **Published guidance:** *Sales & Use Tax Topics: Agriculture*
- Mandatory exemption from state-collected city and county sales taxes: No
- Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(F), C.R.S.
- Exemption letter on Department publication DR 1002: E
Electricity, coal, gas, and other specified fuels for residential use

Reported on: Schedule B, line 3
Authorizing statute(s): § 39-26-715(1)(a)(II), C.R.S.
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(B), C.R.S.
Exemption letter on Department publication DR 1002: C

Electricity, coal, gas, and other specified fuels for use in specified industrial activities

Reported on: Schedule A, line 1
Authorizing statute(s): § 39-26-102(21)(a), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-102(21) and 1 CCR 201-5, Special Rule 19
Mandatory exemption from state-collected city and county sales taxes: Yes

Essential articles to be furnished free of charge by dining establishments

Reported on: Schedule A, line 1
Authorizing statute(s): § 39-26-707(1)(c), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-707
Published guidance: Sales & Use Tax Topics: Dining Establishments
Mandatory exemption from state-collected city and county sales taxes: Yes

Exchanged property to be sold in the usual course of business

Reported on: Schedule A, line 7
Authorizing statute(s): §§ 39-26-102(5), -102(7), -104(1)(b), and -704(5), C.R.S.
Regulation(s): 1 CCR 201-4, Rules 39-26-102(5), 39-26-102(7)(a), and 39-26-104-3
Published guidance: Colorado Sales Tax Guide - Part 3: Calculation of Tax and Sales & Use Tax Topics: Motor Vehicles
Mandatory exemption from state-collected city and county sales taxes: Yes

Farm close-out sales

Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-716(4)(a) and -102(4), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-716
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes
Farm and dairy equipment

Reported on: Schedule B, line 4
Authorizing statute(s): § 39-26-716(1)(c), -716(1)(d), -716(4)(e), and -716(4)(f), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 2
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(F), C.R.S.
Exemption letter on Department publication DR 1002: E

Fertilizer for use in the production of agricultural commodities

Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-102(19)(e), C.R.S.
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Feed for livestock

Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-716(4)(b), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 2
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Fish for stocking purposes

Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-716(4)(a), C.R.S.
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Food for consumption by residents at retirement communities

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-707(1)(f), C.R.S.
Mandatory exemption from state-collected city and county sales taxes: Yes
Food for domestic home consumption

Reported on: Schedule B, line 1
Authorizing statute(s): §§ 39-26-707(1)(e) and -102(4.5), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-102(4.5)
Published guidance: FYI Sales 4: Taxable and Tax Exempt Sales of Food and Related Items
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(l)(C), C.R.S.
Exemption letter on Department publication DR 1002: A

Food purchased with SNAP or WIC

Reported on: Schedule A, line 12
Authorizing statute(s): §§ 39-26-707(1)(a), -707(1)(b), and -102(4.5), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-102(4.5)
Published guidance: FYI Sales 4: Taxable and Tax Exempt Sales of Food and Related Items
Mandatory exemption from state-collected city and county sales taxes: Yes

Food sold by or through vending machines

Reported on: Schedule B, line 1
Authorizing statute(s): §§ 39-26-714(2) and -102(4.5), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-102(4.5)
Published guidance: FYI Sales 59: Vending Machines
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(l)(D), C.R.S.
Exemption letter on Department publication DR 1002: G

Fuel for use in farm equipment

Reported on: Schedule A, line 5
Authorizing statute(s): § 39-26-716(4)(d), C.R.S.
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Gasoline and special fuels subject to Colorado fuel tax

Reported on: Schedule A, line 5
Authorizing statute(s): § 39-26-715(1)(a)(l), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-715
Mandatory exemption from state-collected city and county sales taxes: Yes
Government of the United States, Colorado, or political subdivisions of the State of Colorado

Reported on: Schedule A, line 4
Authorizing statute(s): § 39-26-704(1), C.R.S.
Regulation(s): Rule 39-26-704-1
Published guidance: Sales & Use Tax Topics: Governmental Entities
Mandatory exemption from state-collected city and county sales taxes: Yes

Heavy-duty vehicles certified by the EPA as compliant with federal emissions standards

Reported on: Schedule B, line 5
Authorizing statute(s): § 39-26-719(1)(a)(II)(A), C.R.S.
Published guidance: FYI Sales 91: Sales and Use Tax Exemption for Low Emitting Heavy Vehicles
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(G), C.R.S.
Exemption letter on Department publication DR 1002: H

Ingredients and component parts sold to food manufacturers

Reported on: Schedule A, line 1
Authorizing statute(s): § 39-26-102(20), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-102(20)
Mandatory exemption from state-collected city and county sales taxes: Yes

Ingredients and component parts sold to manufacturers

Reported on: Schedule A, line 1
Authorizing statute(s): § 39-26-102(20)(a), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-102(20)
Published guidance: Sales & Use Tax Topics: Manufacturing
Mandatory exemption from state-collected city and county sales taxes: Yes

Inorganic chemicals used in the processing of vanadium-uranium ores

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-706(3), C.R.S.
Mandatory exemption from state-collected city and county sales taxes: Yes

Internet access services

Reported on: Schedule A, line 3
Authorizing statute(s): § 39-26-706(2)(a), C.R.S.
Mandatory exemption from state-collected city and county sales taxes: Yes
Interstate telephone services

Reported on: Schedule A, line 3
Authorizing statute(s): § 39-26-104(1)(c), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-104-4
Published guidance: FYI Sales 80: Telephone and Telecommunications
Mandatory exemption from state-collected city and county sales taxes: Yes

Livestock

Reported on: Schedule A, line 10
Authorizing statute(s): §§ 39-26-716(4)(a) and -102(5.5), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 2
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Leased property, sales thereof to lessors who will collect sales tax on lease payments

Reported on: Schedule A, line 1
Authorizing statute(s): §§ 39-26-713(1)(a) and -102(23), C.R.S.
Regulation(s): 1 CCR 201-4, Rules 39-26-102(23) and 39-26-713-1
Published guidance: Sales & Use Tax Topics: Leases and Sales & Use Tax Topics: Motor Vehicles
Mandatory exemption from state-collected city and county sales taxes: Yes

Machinery and machine tools used in the processing of recovered materials

Reported on: Schedule B, line 2
Authorizing statute(s): § 39-26-709, C.R.S.
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(A.5), C.R.S.
Exemption letter on Department publication DR 1002: P

Machinery and machine tools used in manufacturing

Reported on: Schedule B, line 2
Authorizing statute(s): § 39-26-709, C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-709
Published guidance: Sales & Use Tax Topics: Manufacturing
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(A), C.R.S.
Exemption letter on Department publication DR 1002: B
Machinery and machine tools used in manufacturing solely and exclusively in an enterprise zone

Reported on: Schedule B, line 2

Authorizing statute(s): §§ 39-26-709 and 39-30-106, C.R.S.

Regulation(s): 1 CCR 201-4, Rule 39-26-709

Mandatory exemption from state-collected city and county sales taxes: Yes

Manufactured or modular homes (partial exemption)

Reported on: Schedule B, line 11

Authorizing statute(s): § 39-26-721(1), C.R.S.

Published guidance: Sales & Use Tax Topics: Prefabricated Housing

Mandatory exemption from state-collected city and county sales taxes: Yes

Manufactured homes (full exemption)

Reported on: Schedule B, line 11

Authorizing statute(s): § 39-26-721(3), C.R.S.

Published guidance: Sales & Use Tax Topics: Prefabricated Housing

Mandatory exemption from state-collected city and county sales taxes: No

Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(1)(P), C.R.S.

Exemption letter on Department publication DR 1002: R

Meals provided by restaurants to their employees at no charge or at a reduced charge

Reported on: Schedule A, line 12

Authorizing statute(s): § 39-26-104(1)(e), C.R.S.

Published guidance: Sales & Use Tax Topics: Dining Establishments

Mandatory exemption from state-collected city and county sales taxes: Yes

Medical marijuana sales to indigent patients

Reported on: Schedule A, line 12

Authorizing statute(s): §§ 39-26-726 and -102(6.1), C.R.S.

Published guidance: Sales 93: Sales Tax on Marijuana

Mandatory exemption from state-collected city and county sales taxes: Yes
Motor vehicles w/10,000+ lbs. GVWR that run on CNG, LPG, LNG, hydrogen, or electricity

- Reported on: Schedule B, line 5
- Authorizing statute(s): § 39-26-719(1)(a)(II)(B), C.R.S.
- Published guidance: FYI Sales 91: Sales and Use Tax Exemption for Low Emitting Heavy Vehicles
- Mandatory exemption from state-collected city and county sales taxes: No
- Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(G), C.R.S.
- Exemption letter on Department publication DR 1002: H

Motor vehicles sold to nonresidents for use outside of Colorado

- Reported on: Schedule A, line 2
- Authorizing statute(s): § 39-26-113(5)(a), C.R.S.
- Published guidance: Sales & Use Tax Topics: Motor Vehicles
- Mandatory exemption from state-collected city and county sales taxes: Yes

Motor vehicles to be registered outside the city or county where purchased

- Reported on: Schedule B, line 11
- Authorizing statute(s): § 29-2-105(1)(e), C.R.S.
- Published guidance: Sales & Use Tax Topics: Motor Vehicles
- Mandatory exemption from state-collected city and county sales taxes: Yes

Newspapers and preprinted newspaper supplements

- Reported on: Schedule A, line 12
- Authorizing statute(s): § 39-26-102(15), C.R.S.
- Regulation(s): 1 CCR 201-5, Special Rule 32
- Mandatory exemption from state-collected city and county sales taxes: Yes

Newsprint and printer’s ink for use by publishers of newspapers and commercial printers

- Reported on: Schedule A, line 1
- Authorizing statute(s): § 39-26-102(21)(a), C.R.S.
- Regulation(s): 1 CCR 201-4, Rule 39-26-102(21)(2)
- Mandatory exemption from state-collected city and county sales taxes: Yes
Orchard trees

Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-716(4)(b), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 2
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Pesticides for use in the production of agricultural and livestock products

Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-102(19)(d), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 2
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Precious metal bullion and coins

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-706(4), -102(2.6), and -102(6.6), C.R.S.
Published guidance: FYI Sales 60: Sales Tax Exemptions for Coins and Precious Metal Bullion
Mandatory exemption from state-collected city and county sales taxes: Yes

Pre-press preparation printing materials

Reported on: Schedule A, line 1
Authorizing statute(s): §§ 39-26-102(19)(b) and -102(6.5), C.R.S.
Mandatory exemption from state-collected city and county sales taxes: Yes

Property returned for full refund

Reported on: Schedule A, line 8
Authorizing statute(s): § 39-26-102(5), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-102(5)
Mandatory exemption from state-collected city and county sales taxes: Yes

Property for use in space flight

Reported on: Schedule B, line 9
Authorizing statute(s): § 39-26-728, C.R.S.
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(M), C.R.S.
Exemption letter on Department publication DR 1002: O
Railroad-related items, including locomotives, freight cars, and building materials

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-710(1), C.R.S.
Mandatory exemption from state-collected city and county sales taxes: Yes

Refractory materials and carbon electrodes for use in manufacturing iron and steel for profit

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-706(3), C.R.S.
Mandatory exemption from state-collected city and county sales taxes: Yes

Retail marijuana and retail marijuana products subject to retail marijuana sales tax

Reported on: Schedule B, line 10
Authorizing statute(s): § 39-26-729, C.R.S.
Published guidance: FYI Sales 93: Sales Tax on Marijuana
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(O), C.R.S.
Exemption letter on Department publication DR 1002: Q

Rooms and accommodations rented to permanent residents for at least 30 consecutive days

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-704(3), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-704-4
Published guidance: Sales & Use Tax Topics: Rooms and Accommodations
Mandatory exemption from state-collected city and county sales taxes: Yes

Sales made by charitable organizations if net proceeds do not exceed $45,000 annually

Reported on: Schedule B, line 6
Authorizing statute(s): § 39-26-718(1)(b), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-718
Published guidance: Sales & Use Tax Topics: Charitable Organizations
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(E), C.R.S.
Exemption letter on Department publication DR 1002: D
Supplemental Instructions for Form DR 0100

Sales made by PTAs or PTOs to raise funds for the benefit of a public school
Reported on: Schedule B, line 6
Authorizing statute(s): § 39-26-718(1)(c) and -102(6.8), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-718
Published guidance: FYI Sales 86: Sales Tax Exemption on School-Related Items
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(L), C.R.S.
Exemption letter on Department publication DR 1002: M

Sales made by schools and school organizations to benefit a Colorado school
Reported on: Schedule B, line 6
Authorizing statute(s): § 39-26-725, C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-718
Published guidance: FYI Sales 86: Sales Tax Exemption on School-Related Items
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(I)(K), C.R.S.
Exemption letter on Department publication DR 1002: M

Sales sourced to the retailer’s location in Colorado, but delivered to locations outside of Colorado
Reported on: Schedule A, line 2
Authorizing statute(s): § 39-26-104(3)(c)(I) and -104(3)(c)(II), C.R.S.
Published guidance: Colorado Sales Tax Guide - Part 1: Retail Sales
Mandatory exemption from state-collected city and county sales taxes: Yes

Seeds
Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-716(4)(b), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 2
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Semen for agricultural or ranching purposes
Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-102(19)(c), C.R.S.
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes
Services that are not taxable

Reported on: Schedule A, line 3
Authorizing statute(s): § 39-26-104(1), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 40
Published guidance: Colorado Sales Tax Guide - Part 2: Taxable Sales
Mandatory exemption from state-collected city and county sales taxes: Yes

Schools, other than schools held or conducted for private or corporate profit

Reported on: Schedule A, line 4
Authorizing statute(s): §§ 39-26-704(1), -704(4), and -102(13), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-704-5
Mandatory exemption from state-collected city and county sales taxes: Yes

Spray adjuvants used in caring for livestock or in the production of agricultural commodities

Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-102(19)(c), -102(19)(f), and -102(1), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 2
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Straw and other bedding for livestock or poultry

Reported on: Schedule A, line 10
Authorizing statute(s): § 39-26-716(4)(c), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 2
Published guidance: Sales & Use Tax Topics: Agriculture
Mandatory exemption from state-collected city and county sales taxes: Yes

Tangible personal property for temporary testing, modification, inspection, etc. in Colorado

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-713(1)(c), C.R.S.
Published guidance: Manufacturing
Mandatory exemption from state-collected city and county sales taxes: Yes

Tribal members

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-727, C.R.S.
Mandatory exemption from state-collected city and county sales taxes: Yes
Trucks and trailers for use exclusively outside of this state or in interstate commerce

Reported on: Schedule A, line 2
Authorizing statute(s): § 39-26-712, C.R.S.
Mandatory exemption from state-collected city and county sales taxes: Yes

Utilities that are exempt, but were previously taxed

Reported on: Schedule A, line 9
Authorizing statute(s): § 39-26-102(21), C.R.S.
Regulation(s): 1 CCR 201-5, Special Rule 19
Mandatory exemption from state-collected city and county sales taxes: Yes

Waste tire fee

Reported on: Schedule A, line 12
Authorizing statute(s): § 39-26-706(5), C.R.S.
Mandatory exemption from state-collected city and county sales taxes: Yes

Wholesale sales

Reported on: Schedule A, line 1
Authorizing statute(s): § 39-26-102(19)(a), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-102(19)
Published guidance: Colorado Sales Tax Guide - Part 1: Retail Sales
Mandatory exemption from state-collected city and county sales taxes: Yes

Wood and wood products from salvaged trees killed or infested by beetles

Reported on: Schedule B, line 11
Authorizing statute(s): § 39-26-723, C.R.S.
Published guidance: Sales & Use Tax Topics: Beetle Wood Products
Mandatory exemption from state-collected city and county sales taxes: No
Authorizing statute for optional city and county exemption: § 29-2-105(1)(d)(l)(l), C.R.S.
Exemption letter on Department publication DR 1002: L

Worthless accounts actually charged off for income tax purposes

Reported on: Schedule A, line 8
Authorizing statute(s): § 39-26-102(5), C.R.S.
Regulation(s): 1 CCR 201-4, Rule 39-26-102(5)
Mandatory exemption from state-collected city and county sales taxes: Yes