

Supplemental Instructions for Form DR 0100



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.

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.



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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)(I)(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)(l)(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)(l)(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)(l)(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)(I)(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)(l)(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)(l)(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)(l)(E), C.R.S.

Exemption letter on Department publication DR 1002: D



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)(l)(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)(l)(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)(I)(I), 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
