**MEMORANDUM**

**TO:** To Whom It May Concern

**FROM:** Justin Duez, Local Government Analyst

 Local Government Support Unit

**Date:** December 20, 2024

**SUBJECT:** LOCAL TAX CHANGES – EFFECTIVE January 1, 2025

**STATE COLLECTED**

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| **State Tax** | **Tax Rate** | **Exempt\*** | **Use Tax** | **Service Fee** |
| State(Exemption) | 2.90% | A-B-C-D-E-G-K-L-M-O-P-Q-R-S-T-V-X | 2.90% | 4%1 |

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| **City Tax** | **Tax Rate** | **Exempt\*** | **Use Tax** | **Service Fee** |
| Arriba(New Taxing Jurisdiction) | 2% | None | None | 3.33% |
| Aspen(State-Administered and Use Tax Update) | 2.40% | None | 2.10% | None |
| Canon City(Sales and Use Tax Increase) | 3.30% | D-G-M-R-S-T | 3.30% | 3.33%3 |
| Carbondale(Exemption) | 3.50% | E-G | 3.50% | None |
| Crook(New Taxing Jurisdiction) | 2.50% | None | 2.50%7-8 | None |
| Eckley(Exemption) | 2.10% | A-B-C-D-E-G-K-M-O-P | 2.10% | None |
| Fleming(Exemption) | 2% | B-C-D-E-G-K-M | 2% | 2.22% |
| Grover(Exemption) | 1% | A-B-C-D-E-G-K-L-M-O-P-Q-R | 1% | None |
| Holly(Sales Tax Increase) | 4% | None | None | 3.33% |
| Larkspur(Exemption) | 4% | A-B-C-D-E-G-K-L-M-O-P-Q-R | None | None |
| Leadville(New Taxing Jurisdiction) | 0.50% | None | None | None |
| Moffat(Exemption) | 2% | C-D-E-G | None | 3.33% |
| Ophir(Exemption) | 2% | A-B-C-D-E-G-K-M-O-P-R | None | None |
| Silt(Exemption) | 3% | D-E-K-L-M-O-Q-R | 3% | 3.33% |
| Silverton(Exemption) | 1% | A-B-C-D-E-G-K-M | None | None |
| Superior(Sales and Use Tax Increase) | 3.775% | None | 3.775% | 3.33%2 |
| Yampa(Exemption) | 4% | A-D-E | 4% | 3.33% |

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| **County Lodging** | **Tax Rate** | **Exempt\*** | **Use Tax** | **Service Fee** |
| Adams(Exemption) | 0.75% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | None |
| Arapahoe(Exemption) | 0.25% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V | 0.25% | 0.50% |
| Boulder(Exemption) | 1.185% | A-B-C-K-L-M | 1.185% | None |
| Conejos(Exemption) | 2% | A-B-C-D-E-G-K-L-M-O-P-R | 2% | None |
| Costilla(Exemption) | 2% | A-B-C-D-E-G-K-L-M-O-P-R | None | None |
| Douglas(Exemption) | 1% | A-B-C-D-E-G-K-L-M-O-P-Q-S-T | 1% | 2.33%3 |
| Elbert(Exemption) | 1% | A-B-C-D-E-G-K | 1% | 3.33% |
| Fremont(Exemption) | 2.50% | A-B-C-D-E-G-K-M | 2.50% | 3.33% |
| La Plata(Exemption) | 2% | D-E-K-L-M | None | 3.33% |
| Larimer(Exemption) | 0.80% | A-B-C-D-E-G-K-R-S-T | 0.80% | 2.22% |
| Mesa(Exemption) | 2% | A-B-C-D-E-G-K-L-M-S-T | 2% | 3.33% |
| Sedgwick(Exemption) | 3% | A-D-E | 3% | 3.33% |
| Washington(Exemption) | 1.50% | A-B-D-E-G-K | 1.50% | 3.33% |

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| **County Lodging** | **Tax Rate** | **Exempt\*** | **Use Tax** | **Service Fee** |
| Grand(Lodging Tax Increase) | 2% | None | None | None |
| Kiowa (New Lodging Tax) | 1% | None | None | None |

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| **Visitor Benefit ⁱ** | **Tax Rate** | **Exempt\*** | **Use Tax** | **Service Fee** |
| San Miguel Authority for Regional Transportation(New Tax) | 1.25% | None | None | None |

**ⁱ Effective for collection by vendors starting Jan 1st, 2025 (a new tax to be filed quarterly on the DR 1483)**

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| **Special District** | **Tax Rate** | **Exempt\*** | **Use Tax** | **Service Fee** |
| Arrowhead MDT(Exemption) | 5% | A-B-C-D-E-G-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Aspen Park MDT(Exemption) | 0.50% | A-B-C-D-E-G-K-L-M-O-P-Q-R-S-T-V-X | None | 3.33% |
| Bachelor Gulch MDT(Exemption) | 3.20% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Buffalo Mountain MDT(Exemption) | 4% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Conifer MDT(Exemption) | 0.75% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Delta County HSD(Exemption) | 0.80% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Eagle Vail MDT(Exemption) | 1% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Edwards MDT(Exemption) | 1% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Eagle Valley RTA(Exemption) | 0.50% | A-B-C-D-E-G-K-L-M-O-P-Q-R-S-T-V-X | None | None |
| Gunnison Valley RTA(Exemption) | 1% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | None |
| La Junta HSD(Exemption) | 1% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Montezuma County HSD(Exemption) | 0.40% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | 0.40% | 3.33% |
| Mt Vernon Country Club MDT(Exemption) | 2% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Pikes Peak RTA(Exemption) | 1% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | 1% | None |
| Pueblo West MDT(Exemption) | 2% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Purgatory MDT(Exemption) | 2.50% | A-B-C-D-E-G-K-L-M-O-P-S-T-V-X | None | 3.33% |
| Red Sky Ranch MDT(Exemption) | 5.50% | A-B-C-D-E-G-K-L-M-O-P-Q-R-S-T-V-X | None | 3.33% |
| Roaring Fork RTA(Exemption) | 0.80%41%40.40%40.60%4 | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | 0.80%41%40.40%40.60%4 | None |
| RTD(Exemption and New Boundaries - Erie) | 1% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | 1% | 3.33% |
| San Miguel Authority for Regional Transportation(Sales Tax Increase and Exemption) | 1.07% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | None |
| Scientific and Cultural District (CD)(Exemption) | 0.10% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | 0.10% | 3.33% |
| South Park HSD(Exemption) | 1% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| South Platte Valley RTA(Exemption) | 0.10% | A-B-C-D-E-G-K-L-M-O-P-Q-R-S-T-V-X | 0.10% | None |
| Southwest Plaza MDT(Sales Tax Increase and Exemption) | 2% | A-B-C-D-E-G-K-L-M-O-P-Q-R-S-T-V-X | None | 3.33% |

**Special Dist. – Cont’d.**

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| **Special District** | **Tax Rate** | **Exempt\*** | **Use Tax** | **Service Fee** |
| Two Rivers MDT(Exemption) | 4% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |
| Ute Pass Regional HSD(Sales Tax Increase and Exemption) | 1.50% | A-B-C-D-E-G-K-L-M-O-P-R-S-T-V-X | None | 3.33% |

**SELF-COLLECTED**

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| **City Tax** | **Tax Rate** | **Exempt\*** | **Use Tax** | **Service Fee** |
| Castle Rock(Sales and Use Tax Increase) | 4.20% | W | 4.20% | 3.33%5 |
| Denver6(Sales and Use Tax Increase) | 5.15% | W | 5.15% | None |
| Glenwood Springs(Sales and Use Tax Increase) | 4.20% | W | 4.20% | None |
| Lafayette(Removing Vendor’s Fee) | 3.87% | W | 3.87% | None |
| Monument(Self-Collected) | 3.5% | W | 2% | 3.33% |

**Exemptions and Other Notations**

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| \*A = Food for home consumption | \*O = Property used in space flight |
| \*B = Machinery and machine tools (as defined on form DR 1191) | \*P = Machinery or machine tools equipment used for processing recovered materials per business list on Public Health & Environment |
| \*C = Gas, electricity, etc., for residential use | \*Q = Sales on retail and retail marijuana products |
| \*D = Occasional sales for charitable organizations | \*R = Manufactured homes, modular home, tiny home, or any closed panel system utilized in construction of a factory-built residential structure |
| \*E = Farm equipment | \*S = Diapers and incontinence products |
| \*G = Food sold through vending machines | \*T = Period products |
| \*K = Renewable energy components | \*V = Residential energy storage systems |
| \*L = Beetle wood products | \*X = Decarbonizing building materials |
| \*M = School-related sales | \*W = Contact for exemptions |

**Footnotes**

1Service Fee Cap at $1,000.00. No Service Fee if over $1,000,000.00.

2 Cap at $1,250.00 per month on service fee.

3 Cap at $200.00 per month on service fee.

4Refer to DR 1002 for Roaring Fork taxing area information.

5Cap at a certain amount.

6Incorporated as a city/county in one.

7Y – Use tax on Motor Vehicles.

8Z – Use tax on Building Materials