

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

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

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%

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%

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

Visitor Benefit ¹	Tax Rate	Exempt*	Use Tax	Service Fee
San Miguel Authority for Regional Transportation (New Tax)	1.25%	None	None	None

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

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% [‡] 1% [‡] 0.40% [‡] 0.60% [‡]	A-B-C-D-E-G-K-L- M-O-P-R-S-T-V-X	0.80% [‡] 1% [‡] 0.40% [‡] 0.60% [‡]	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.

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

City Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Castle Rock (Sales and Use Tax Increase)	4.20%	W	4.20%	3.33% ⁵
Denver ⁶ (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

*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