

Colorado Sales/Use Tax Rates

For most recent version see Colorado.gov/Tax

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. All state collected city/county sales taxes or rate changes may become effective only on January 1 or July 1. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction.

Retail Marijuana Sales Tax (RMS)

The RMS tax rate is 15% with no exemptions. Use tax is not applicable. The Colorado Sales Tax Service Fee (also known as the Vendor's Fee) is 0%. Tax is remitted electronically only. Retail marijuana and retail marijuana products are taxable.

State Sales Tax

The state sales/use tax rate is 2.9% with exemptions A,B,C,D,E,F,G,H,K,L,M,N,O, P and Q. The sale of retail marijuana and retail marijuana products are exempt from the 2.9% state tax. Additional sales/use tax exemptions can be found at Colorado.gov/Tax. The Colorado sales tax Service Fee rate (also known as the Vendor's Fee) is 0.0333 (3.33%). The sales tax is remitted on the DR 0100, "Retail Sales Tax Return".

Exemptions

| County, Municipality, and Special District Sales/Use Tax Exemptions Options: If an exemption is not listed, state-collected local jurisdictions do not have that exemption option. | |
|--|--|
| A Food for home consumption | H Low-emitting vehicles (over 10,000 lbs.) |
| B Machinery and machine tools (as defined on form DR 1191) | K Renewable energy components |
| C Gas, electricity, etc. for residential use | L Beetle wood products |
| D Occasional sales by charitable organizations | M School-related sales |
| E Farm equipment | N Biogas production system components |
| F Pesticides. Effective July 1, 2012 sales of pesticides are considered wholesale sales and are not subject to state or state collected local sales or use taxes. These sales will be reported on the DR 0100 Deductions and Exemptions Schedule Line 2b (8). | O Property used in space flight |
| | P Machinery or machine tools equipment used for processing recovered materials per business list on Public Health & Environment |
| G Food sold through vending machines | Q Sales on retail marijuana and retail marijuana products |

Regional Transportation District (RTD)

RTD sales tax is remitted in the RTD/CD column on the DR 0100, "Retail Sales Tax Return." RTD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

| Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate |
|---|----------------|--|---------------------------------------|--------------|
| Counties of Denver, Boulder, and Jefferson. Generally, Broomfield County (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Adams County (west of Box Elder Creek), Arapahoe County (south of I-70, generally west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd., including Arapahoe Park and Aurora Reservoir), and Douglas County (northern portion consisting of the City of Lone Tree, the Town of Parker, the Acres Green area and most of Highlands Ranch), the area within the boundaries of the Town of Castle Rock does not have RTD sales/use tax, parts of Weld County that have been annexed by the city of Longmont and the town of Erie since 1994. For specific address information, contact RTD at www.RTD-Denver.com or 303-299-6000. | 1% | 3.33% (For timely returns submitted on or after July 1, 2014) | A, B, C, D, E, G, H, K, L, M, N, O, P | 1% |

Football Stadium District (FD)

The FD sales/use tax expired on December 31, 2011. See DR 1250 for history.

Scientific and Cultural Facilities District (CD)

CD sales tax is remitted in the RTD/CD column on the DR 0100, "Retail Sales Tax Return." CD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

| Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate |
|---|----------------|---|---------------------------------------|--------------|
| All areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver and Broomfield. It also includes all of Douglas County except within the boundaries of the town of Castle Rock and Larkspur. | 0.1% | 3.33% (For timely returns submitted on or after July 1, 2014) | A, B, C, D, E, G, H, K, L, M, N, O, P | 0.1% |

Local Improvement District Tax (LID)

LID sales tax is remitted in the city/LID column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable. See DR 1250 for exemption explanation.

| LID | Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions |
|--|---|----------------|---------------------|------------|
| Boulder County | Old Town Niwot and Cottonwood Square | 1% | 0 | A-I-J |
| Douglas County | Lincoln Station | 0.50% | 0 | I-J |
| Southeast Jefferson | Within designated areas of Southeast Jefferson County | 0.50% | 3 1/3% | I-J |
| Southeast Jefferson County within Lakewood City limits | Within designated areas of Southeast Jefferson County with Lakewood City Limits | 0.43% | 3 1/3% | I-J |
| Broomfield City and County | Flatirons Crossing Mall area collected by Broomfield | 0.01% | | |
| Broomfield City and County | Arista collected by Broomfield | 0.20% | | |
| Mesa County Gateway | Within designated areas of unincorporated Mesa County | 1% | 0 | I-J |
| Mesa County Whitewater | Within designated areas of unincorporated Mesa County | 1% | 0 | I-J |

Mass Transportation System Tax (MTS)

MTS sales tax is remitted in the county/MTS column on the DR 0100, "Retail Sales Tax Return."

| MTS | Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax Applies |
|---------------|----------------------|----------------|---------------------|------------|--------------|------------------------------------|
| Eagle County | Eagle County limits | 0.5% | 3 1/3% | A, B, C, K | None | |
| Pitkin County | Pitkin County limits | 0.5% | 0 | | 0.5% | Motor Vehicles, Building Materials |
| Summit County | Summit County limits | 0.75% | 3 1/3% | | None | |

Regional Transportation Authority (RTA)

RTA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." RTA use tax is remitted on the DR 0173, "Retailer's Use tax Return." The Baptist Road RTA sales/use tax expired on June 30, 2016. The Baptist Road RTA will be remitted on the DR 0200 "Special Districts Sales Tax Return Supplement."

| RTA | Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate |
|---|--|----------------|---------------------|-----------------------------|--------------|
| Gunnison Valley | Gunnison County except the towns of Marble, Ohio, Pitkin and Somerset | 1% | 0 | A,B,C,D,E,G,H,K,L,M,N,O,P | None |
| Pikes Peak | El Paso County limits except the municipalities of Calhan, Fountain, Monument, Palmer Lake and the Commercial Aeronautical Zone in the City of Colorado Springs. Any areas annexed into these municipalities after 2004 are included in the PPRTA. | 1% | 0 | A,B,C,D,E,G,H,K,L,M,N,O,P | 1% |
| Roaring Fork | Basalt and New Castle city limits | 0.8% | 0 | A,B,C,D,E,G,H,K,L,M,N,O,P | 0.8% |
| | Carbondale and Glenwood Springs limits | 1% | 0 | A,B,C,D,E,G,H,K,L,M,N,O,P | 1% |
| | Aspen and Snowmass Village city limits, unincorporated Pitkin County | 0.4% | 0 | A,B,C,D,E,G,H,K,L,M,N,O,P | 0.4% |
| | Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale | 0.6% | 0 | A,B,C,D,E,G,H,K,L,M,N,O,P | 0.6% |
| San Miguel Authority for Regional Transportation | Mountain Village and Telluride city limits, portion of unincorporated San Miguel County except for the towns of Ophir and Sawpit | 0.25% | 0 | A,B,C,D,E,G,H,K,L,M,N,O,P | None |
| South Platte Valley | Sterling city limits | 0.1% | 0 | A,B,C,D,E,G,H,K,L,M,N,O,P,Q | 0.1% |

Multi-Jurisdictional Housing Authority (MHA)

MHA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." MHA use tax is collected at the time of titling/registration at the county motor vehicle office.

| MHA | Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate |
|-----------------------------------|----------------------|----------------|---------------------|---------------------------|------------------------|
| Summit Combined Housing Authority | Summit County Limits | 0.725% | 3 1/3% | A,B,C,D,E,G,H,K,L,M,N,O,P | 0.125% (Vehicles Only) |

Public Safety Improvements (PSI)

PSI sales tax is remitted in the Special District column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable.

| PSI | Boundaries | Sales Tax Rates | Service Fee Allowed (Sales Tax Only) | Exemptions |
|-----------------|------------------------|-----------------|--------------------------------------|---------------------|
| Mesa County | Mesa County Limits | 0.37% | 3.33% | A,B,C,D,E,G,H,K,L,M |
| Montrose County | Montrose County Limits | 0.75% | 3.33% | None |

Metropolitan District Tax (MDT)

MDT sales tax is remitted in the Special District columns on the DR 0100, "Retail Sales Tax Return".

| MDT | Boundaries | Sales Tax Rate | Service Fee | Exemptions | Use Tax Rate |
|-------------------------------|--|----------------|-------------|-----------------------------|--------------|
| Aspen Park | In a portion of Conifer in Jefferson County | 0.50% | 3.33% | A,B,C,D,E,G,H,K,L,M,N,O,P,Q | 0 |
| Bachelor Gulch | In a portion of Eagle County near Avon | 5% | 3.33% | A,B,C,D,E,G,H,K,L,M,N,O,P | 0 |
| Edwards | In a portion of Eagle County near Edwards | 1% | 3.33% | A,B,C,D,E,G,H,K,L,M,N,O,P | 0 |
| Mt Vernon Country Club | In a portion of Jefferson County near Golden | 2% | 3.33% | A,B,C,D,E,G,H,K,L,M,N,O,P | 0 |
| Red Sky Ranch | In a portion of Eagle County near Wolcott | 5.50% | 3.33% | A,B,C,D,E,G,H,K,L,M,N,O,P,Q | 0 |
| Southwest Plaza | In a portion of Jefferson County near Littleton (Southwest Plaza Mall) | 1.50% | 3.33% | A,B,C,D,E,G,H,K,L,M,N,O,P,Q | 0 |
| Two Rivers | In a portion of Eagle County near Gypsum | 4% | 3.33% | A,B,C,D,E,G,H,K,L,M,N,O,P | 0 |

Health Services District (HSD)

HSD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." HSD use tax is collected at the time of titling/registration at the county motor vehicle office. HSD use tax on building materials will be collected by the county. In 2009, the Health Services District was formed through HB 09-1342.

| HSD | Boundaries | Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate |
|------------------|--------------------------|----------------|---------------------|-----------------------------|--------------|
| La Junta | La Junta City Limits | 1% | 3.33% | A,B,C,D,E,G,H,K,L,M,N,O,P | 0 |
| Montezuma County | Montezuma County Limits | 0.40% | 3.33% | A,B,C,D,E,G,H,K,L,M,N,O,P | 0.40% |
| South Park | A portion of Park County | 1% | 3.33% | A,B,C,D,E,G,H,K,L,M,N,O,P,Q | 0 |

Local Marketing District Tax (LMD)

LMD tax is remitted on the DR 1490, "Local Marketing District Tax Return."

| LMD | Boundaries | LMD Tax Rate | Service Fee | Applies to: |
|-------------------|--|--------------|-------------|--------------------------|
| Alamosa County | Alamosa County limits | 4% | 0 | Hotel and motel rooms |
| Estes Park | Estes Park and its surrounding area including Drake and Glen Haven | 2% | 0 | Rooms and accommodations |
| Gunnison County | Gunnison County limits | 4% | 0 | Rooms and accommodations |
| Moffat County | Moffat County Limits | 4% | 0 | Rooms and accommodations |
| Steamboat Springs | Steamboat Springs City located in the mountain community north of Walton Creek Rd and along Hwy 40 corridor inside the city limits. Contact City for location determination at (970) 871-8233. | 2% | 0 | Rooms and accommodations |
| Vail | Vail town limits | 1.4% | 0 | Rooms and accommodations |

County Lodging District Tax (CLD)

CLD tax is remitted quarterly on the DR 1485, "County Lodging Tax Return." County Lodging Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

| CLD | Boundaries | CLD Tax Rate | Service Fee |
|--------------------|--|--------------|-------------|
| Alamosa County | Alamosa County limits | 1.9% | 0 |
| Archuleta County | Archuleta County limits (Pagosa Springs omitted) | 1.9% | 0 |
| Bent County | Bent County limits | 0.9% | 0 |
| Chaffee County | Chaffee County limits | 1.9% | 0 |
| Clear Creek County | Clear Creek County limits | 2% | 0 |

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County Lodging District Tax (CLD) Continued

| CLD | Boundaries | CLD Tax Rate | Service Fee |
|-------------------|---|--------------|-------------|
| Conejos County | Conejos County limits | 1.9% | 0 |
| Costilla County | Costilla County limits | 1.9% | 0 |
| Custer County | Custer County limits | 2% | 0 |
| Delta County | Delta County limits | 1.9% | 0 |
| Fremont County | Fremont County limits | 2% | 0 |
| Grand County | Grand County limits (Winter Park omitted) | 1.8% | 0 |
| Hinsdale County | Hinsdale County limits | 1.9% | 0 |
| Huerfano County | Huerfano County limits | 2% | 0 |
| Jackson County | Jackson County limits | 2% | 0 |
| La Plata County | La Plata County limits (Durango omitted) | 1.9% | 0 |
| Lake County | Lake County limits | 1.9% | 0 |
| Lincoln County | Lincoln County limits | 2% | 0 |
| Logan County | Logan County limits (Sterling omitted) | 1.9% | 0 |
| Mineral County | Mineral County limits | 1.9% | 0 |
| Moffat County | Moffat County limits | 1.9% | 0 |
| Montezuma County | Montezuma County Limits (Cortez omitted) | 1.9% | 0 |
| Morgan County | Morgan County Limits | 1.9% | 0 |
| Prowers County | Prowers County Limits | 2% | 0 |
| Rio Blanco County | Rio Blanco County Limits | 1.9% | 0 |
| Rio Grande County | Rio Grande County Limits | 1.9% | 0 |
| Saguache County | Saguache County Limits | 1.9% | 0 |
| San Juan County | San Juan County Limits | 2% | 0 |
| San Miguel County | San Miguel County Limits (Mountain Village omitted) | 2% | 0 |

State-Collected City Sales Taxes

| City | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|------------------|--|---------------------|---------------------|------------|--------------------|--|
| Aguilar | Las Animas | 3% | 1.5% | | 3% | Motor Vehicles, Building Materials |
| Akron | Washington | 2.5% | 3 1/3% | B,C,K | 2.5% | Motor Vehicles, Building Materials |
| Alma | Park | 3% | 3 1/3% | | None | |
| Antonito | Conejos | 4% | 3 1/3% | | None | |
| Ault | Weld | 3% | 0 | | 3% | Motor Vehicles, Building Materials |
| Basalt | Eagle, Pitkin | 3% | 3 1/3% | | None | |
| Bayfield | La Plata | 3% | 3 1/3% | | None | |
| Bennett | Adams, Arapahoe | 4% | 3 1/3% | | 2% | Building Materials |
| Berthoud | Larimer, Weld | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Blanca | Costilla | 3% | 3 1/3% | B,C,K | None | |
| Blue River | Summit | 2.5% | 2% | | None | |
| Brush | Morgan | 4% | 3 1/3% | | 4% | Motor Vehicles, Building Materials |
| Buena Vista | Chaffee | 2.5% | 3 1/3% | | None | |
| Burlington | Kit Carson | 2% | 3 1/3% | A,B,C,E,K | 2% | Motor Vehicles, Building Materials |
| Calhan | El Paso | 3% | 3 1/3% | A,B,C,K | 3% | Motor Vehicles, Building Materials |
| Castle Pines | Douglas | 2.75% ⁵ | 3 1/3% | A,C,D | 2.75% ⁵ | Motor Vehicles, Building Materials |
| Cedaredge | Delta | 2% | 3 1/3% | C,D | 2% | Motor Vehicles, Building Materials |
| Center | Rio Grande, Saguache | 2% | 3 1/3% | C | None | |
| Cheyenne Wells | Cheyenne | 2% | 3 1/3% | A,B,C,D,K | 2% | Motor Vehicles, Building Materials |
| Collbran | Mesa | 2% | 3 1/3% | A,B,C,K | None | |
| Columbine Valley | Arapahoe | 3% | 3 1/3% | A,B,C,K | 3% | Motor Vehicles, Building Materials |
| Crawford | Delta | 2% | 3 1/3% | | None | |
| Creede | Mineral | 2% | 3 1/3% | | None | |
| Crestone | Saguache | 3% | 0 | | None | |
| Cripple Creek | Teller | 2.3% | 0 | A | None | |
| De Beque | Mesa | 2% | 3 1/3% | A,B,C,K | 2% | Building Materials |
| Del Norte | Rio Grande | 2% | 3 1/3% | | None | |
| Dillon | Summit | 2.5% | 0 | | None | |
| Dinosaur | Moffat | 2.1% | 3 1/3% | C,D | None | |
| Dolores | Montezuma | 3.5% | 0 | | None | |
| Dove Creek | Dolores | 2% | 3 1/3% | C | 1% | Motor Vehicles |

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State-Collected City Sales Taxes (Continued)

| City | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|------------------------------|--|---------------------|---------------------|-------------------|--------------|--|
| Eads | Kiowa | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Eagle | Eagle | 4.5% | 3 1/3% | | 4% | Building Materials |
| Eaton | Weld | 3% | 3 1/3% | | 3% | Building Materials |
| Elizabeth | Elbert | 4% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Empire | Clear Creek | 5% | 0 | | 3% | Motor Vehicles, Building Materials |
| Erie | Boulder, Weld | 3.5% | 3 1/3% | C,D,M | 3.5% | Motor Vehicles, Building Materials |
| Estes Park | Larimer | 5% | 3 1/3% | | 2% | Motor Vehicles |
| Fairplay | Park | 4% | 3 1/3% | A | None | |
| Firestone | Weld | 3.6% ⁵ | 0 | A,B,K | 2.6% | Motor Vehicles, Building Materials |
| Flagler | Kit Carson | 2% | 3 1/3% | B,C,K | None | |
| Fleming | Logan | 2% | 2.22% | B,C,D,E,G,H,K,L,M | None | |
| Florence | Fremont | 2.5% | 3 1/3% | | 2.5% | Motor Vehicles, Building Materials |
| Fort Lupton | Weld | 4% | 3 1/3% | | 4% | Motor Vehicles, Building Materials |
| Fort Morgan | Morgan | 4% | 3 1/3% | | 4% | Motor Vehicles, Building Materials |
| Fountain | El Paso | 3.75% | 0 | A,B,C,K | 2% | Motor Vehicles, Building Materials |
| Fowler | Otero | 3% | 3 1/3% | B,C,K | 2% | Motor Vehicles |
| Foxfield | Arapahoe | 3.75% | 0 | A,B,C,K | 3% | Building Materials |
| Fraser | Grand | 5% | 0 | | 4% | Motor Vehicles, Building Materials |
| Frederick | Weld | 2.5% | 3 1/3% | A,B,C,K | 2.5% | Motor Vehicles, Building Materials |
| Fruita | Mesa | 3% | 3 1/3% | A,E | 3% | Motor Vehicles, Building Materials |
| Garden City | Weld | 3% | 3 1/3% | | None | |
| Georgetown | Clear Creek | 4% | 0 | | 3% | Motor Vehicles |
| Gilcrest | Weld | 4% | 3% | | 4% | Motor Vehicles, Building Materials |
| Granada | Prowers | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Granby | Grand | 4% | 3 1/3% | L | 4% | Motor Vehicles, Building Materials |
| Grand Lake | Grand | 5% | 3 1/3% | | 5% | Motor Vehicles, Building Materials |
| Green Mountain Falls | El Paso, Teller | 3% | 2% | | 3% | Motor Vehicles, Building Materials |
| Haxtun | Phillips | 3.50% | 3 1/3% | | 3.50% | Motor Vehicles, Building Materials |
| Hayden | Routt | 4% | 3 1/3% | | 2% | Building Materials |
| Holly | Prowers | 3% | 3 1/3% | | None | |
| Holyoke | Phillips | 1.5% | 3 1/3% | | 1.5% | Motor Vehicles, Building Materials |
| Hooper | Alamosa | 2% | 0 | C | None | |
| Hot Sulphur Springs | Grand | 4% | 3 1/3% | A,B,C,K | None | |
| Hotchkiss | Delta | 2% | 3 1/3% | | None | |
| Hudson | Weld | 4% | 3 1/3% | A | 4% | Building Materials |
| Hugo | Lincoln | 2% | 3 1/3% | B,K | 2% | Motor Vehicles, Building Materials |
| Idaho Springs | Clear Creek | 4% | 0 | | 3% | Motor Vehicles, Building Materials |
| Ignacio | La Plata | 3% | 3 1/3% | | None | |
| Johnstown ⁵ | Larimer, Weld | 3% ⁵ | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Julesburg | Sedgwick | 1% | 3 1/3% | | 1% | Motor Vehicles, Building Materials |
| Keenesburg | Weld | 3% | 3 1/3% | A | 3% | Building Materials |
| Kersey | Weld | 3.6% | 3 1/3% | | 3.6% | Building Materials |
| Kiowa | Elbert | 1.5% | 3 1/3% | | 1.5% | Building Materials |
| Kit Carson | Cheyenne | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Kremmling | Grand | 4% | 3 1/3% | | None | |
| Lakeside | Jefferson | 2.1% ⁵ | 0 | | None | |
| La Jara | Conejos | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| La Salle | Weld | 3.5% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| La Veta | Huerfano | 3.5% | 3 1/3% | | None | |
| Las Animas | Bent | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Limon | Lincoln | 2% | 3 1/3% | D,E,M | 2% | Motor Vehicles, Building Materials |
| Lochbuie | Adams, Weld | 4% | 0 | | 2% | Motor Vehicles, Building Materials |
| Log Lane Village | Morgan | 3% | 0 | | 3% | Motor Vehicles, Building Materials |
| Lyons | Boulder | 3.5% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Manassa | Conejos | 1% | 3 1/3% | | None | |
| Mancos | Montezuma | 4% | 0 | | None | |
| Manitou Springs ¹ | El Paso | 3.9% | 0 | | 3.8% | Motor Vehicles, Building Materials |
| Manzanola | Otero | 2% | 3 1/3% | A,B,C,K | 2% | Motor Vehicles |
| Marble | Gunnison | 2% | 3 1/3% | | None | |
| Mead | Weld | 2% | 0 | A,B,C,K | 2% | Motor Vehicles, Building Materials |
| Milliken | Weld | 2.5% | 3 1/3% | | 2.5% | Motor Vehicles, Building Materials |

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State-Collected City Sales Taxes (Continued)

| City | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|------------------|--|---------------------|---------------------|---------------------|--------------|--|
| Minturn | Eagle | 4% | 0 | | None | |
| Moffat | Saguache | 2% | 3 1/3% | C,D,E,G,H | None | |
| Monte Vista | Rio Grande | 2% | 3 1/3% | | None | |
| Montezuma | Summit | 2% | 3 | | None | |
| Monument | El Paso | 3% ⁵ | 3 1/3% | A,B,C,K | 2% | Motor Vehicles, Building Materials |
| Morrison | Jefferson | 3.75% | 3 1/3% | | 3.75% | Motor Vehicles, Building Materials |
| Mountain View | Jefferson | 4% | 0 | | 3% | Motor Vehicles, Building Materials |
| Naturita | Montrose | 4% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Nederland | Boulder | 4% | 0 | | 3% | Motor Vehicles, Building Materials |
| New Castle | Garfield | 3.5% | 3 1/3% | | 2% | Building Materials |
| Norwood | San Miguel | 3% | 3 1/3% | C | None | |
| Nucla | Montrose | 4% | 3 1/3% | | 2% | Motor Vehicles |
| Nunn | Weld | 2% | 0 | | 2% | Motor Vehicles, Building Materials |
| Oak Creek | Routt | 3% | 3 1/3% | | None | |
| Olathe | Montrose | 4% | 3 1/3% | | 1% | Motor Vehicles, Building Materials |
| Ordway | Crowley | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Otis | Washington | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Ouray | Ouray | 4% | 3 1/3% | | None | |
| Ovid | Sedgwick | 1% | 3 1/3% | | 1% | Motor Vehicles, Building Materials |
| Palisade | Mesa | 2% | 3 1/3% | A,B,C,K | None | |
| Palmer Lake | El Paso | 3% | 3 1/3% | A | 3% | Motor Vehicles, Building Materials |
| Paonia | Delta | 3% | 3 1/3% | | None | |
| Parachute | Garfield | 3.75% | 0 | | 3.75% | Building Materials |
| Pierce | Weld | 2% | 3 1/3% | B,K | 2% | Motor Vehicles, Building Materials |
| Pitkin | Gunnison | 3% | 0 | | None | |
| Platteville | Weld | 3% | 3 1/3% | | 2% | Building Materials |
| Poncha Springs | Chaffee | 2% | 3 1/3% | | 2% | Building Materials |
| Red Cliff | Eagle | 3% | 3 1/3% | | 3% | Building Materials |
| Rico | Dolores | 5% | 0 | | None | |
| Rocky Ford | Otero | 4% | 3% | E | 3% | Motor Vehicles, Building Materials |
| Romeo | Conejos | 1% | 3 1/3% | | None | |
| Saguache | Saguache | 4% | 3 1/3% | | None | |
| Salida | Chaffee | 3% | 0 | | None | |
| San Luis | Costilla | 3% | 3 1/3% | A | None | |
| Sawpit | San Miguel | 3% | 0 | | 3% | Building Materials |
| Sedgwick | Sedgwick | 1% | 0 | B,C,K | None | |
| Seibert | Kit Carson | 2% | 3 1/3% | B,C,D,K | 2% | Motor Vehicles, Building Materials |
| Severance | Weld | 3% | 3 1/3% | C | 3% | Building Materials |
| Silt | Garfield | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Silver Cliff | Custer | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Silver Plume | Clear Creek | 3% | 3 1/3% | | None | |
| Silverton | San Juan | 1% | 0 | A,B,C,D,E,G,H,K,L,M | None | |
| Simla | Elbert | 4% | 3 1/3% | A,B,C,K | None | |
| South Fork | Rio Grande | 2% | 3 1/3% | C | None | |
| Springfield | Baca | 2% | 3 1/3% | | None | |
| Stratton | Kit Carson | 2% | 3 1/3% | A,B,C,D,K | None | |
| Superior | Boulder, Jefferson | 3.46% | 3.33% ⁷ | | 3.3% | Motor Vehicles, Building Materials |
| Trinidad | Las Animas | 4% | 3 1/3% | | 4% | Motor Vehicles, Building Materials |
| Victor | Teller | 3% | 0 | A,B,C,K | None | |
| Walden | Jackson | 1% | 3 1/3% | | None | |
| Walsenburg | Huerfano | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |
| Walsh | Baca | 3% | 3 1/3% | | None | |
| Ward | Boulder | 2% | 3 1/3% | | None | |
| Wellington | Larimer | 3% | 3 1/3% | C | 3% | Motor Vehicles, Building Materials |
| Westcliffe | Custer | 2% | 3 1/3% | | None | |
| Wiggins | Morgan | 2% | 3 1/3% | | 2% | Building Materials |
| Wray | Yuma | 2.5% | 3 1/3% | | 2.5% | Motor Vehicles, Building Materials |
| Yampa | Routt | 2% | 3 1/3% | A,D,E,H | 2% | Motor Vehicles, Building Materials |
| Yuma | Yuma | 3% | 3 1/3% | | 3% | Motor Vehicles, Building Materials |

State-Collected Colorado County Sales Tax

Broomfield and Denver are self-collected counties. If a county is not listed, that county does not have a sales tax.

| County | County Sales Tax Rate | Service Fee Allowed | Exemptions | Use Tax Rate | Use Tax (paid to city or county) applies to: |
|--------------------|-----------------------|---------------------|---------------------|-------------------|--|
| Adams | 0.75% | 0 | A,B,C,D,E,G,H,K | None | |
| Alamosa | 3% | 3 1/3% | | None | |
| Arapahoe | 0.25% | 0.5% | A,B,C,D,E,G,H,K,M | 0.25% | Motor Vehicles, Building Materials |
| Archuleta | 4% | 3 1/3% | | None | |
| Bent | 1% | 0 | | 1% | Motor Vehicles, Building Materials |
| Boulder | 0.985% | 0 | A,B,C,K | 0.985% | Motor Vehicles, Building Materials |
| Chaffee | 2.5% | 3% | E | None | |
| Clear Creek | 1.65% | 0 | | None | |
| Costilla | 1% | 0 | | None | |
| Crowley | 2% | 3 1/3% | | 2% | Motor Vehicles, Building Materials |
| Custer | 2% | 3 1/3% | A,B,C,K | 2% | Motor Vehicles, Building Materials |
| Delta | 2% | 3 1/3% | E,F | None | |
| Douglas | 1% | 2 1/3% ⁴ | A,B,C,D,E,G,K,L,M | 1% | Motor Vehicles, Building Materials |
| Eagle | 1.5% ² | 3 1/3% | A,B,C,K | None | |
| Elbert | 1% | 3 1/3% | A,B,C,D,E,G,H,K | 1% | Motor Vehicles, Building Materials |
| El Paso | 1.23% | 0 | A,B,C,K | 1.23% | Motor Vehicles, Building Materials |
| Fremont | 2.5% | 3 1/3% | A,B,C,D,E,G,H,K,M | 2.5% | Motor Vehicles, Building Materials |
| Garfield | 1% | 3 1/3% | A,B,C,K | None | |
| Grand | 1.3% | 3 1/3% | | None | |
| Gunnison | 1% | 3 1/3% | | None | |
| Hinsdale | 5% | 3 1/3% | | 4% | Motor Vehicles, Building Materials |
| Huerfano | 2% | 3 1/3% | | None | |
| Jackson | 4% | 3 1/3% | | None | |
| Jefferson | 0.5% | 3 1/3% | | None | |
| Lake | 4% | 3 1/3% | L | None | |
| La Plata | 2% | 3 1/3% | D,E,H,K,L,M | None | |
| Las Animas | 1.50% | 3 1/3% | | 1.50% | Motor Vehicle, Building Materials |
| Larimer | 0.55% | 2.22% | A,B,C,D,E,G,H,K | 0.55% | Motor Vehicles, Building Materials |
| Lincoln | 2% | 3 1/3% | E | 2% | Motor Vehicles, Building Materials |
| Logan | 1% | 0 | E,M | 1% | Motor Vehicles, Building Materials |
| Mesa | 2% | 3 1/3% | A,B,C,D,E,G,H,K,L,M | 2% | Motor Vehicles, Building Materials |
| Mineral | 2.6% ³ | 3 1/3% | | 2% | Building Materials |
| Moffat | 2% | 3 1/3% | E, K, L, M | None | |
| Montrose | 1% | 3 1/3% | | 1% | Motor Vehicles, Building Materials |
| Otero | 1% | 3 1/3% | A,B,C,E,K | 1% | Motor Vehicles, Building Materials |
| Ouray | 2.55% | 3 1/3% | | None | |
| Park | 1% | 3 1/3% | A,B,C,D,K | None | |
| Phillips | 1% | 3 1/3% | E | 1% | Motor Vehicles, Building Materials |
| Pitkin | 3.6% ² | 0 | | 0.5% ⁶ | Motor Vehicles, Building Materials |
| Pitkin (in Basalt) | 2.6% ² | 0 | | 0.5% ⁶ | Motor Vehicles, Building Materials |
| Prowers | 1% | 3 1/3% | | 1% | Motor Vehicles, Building Materials |
| Pueblo | 1% | 3 1/3% | A,B,C,K | 1% | Motor Vehicles |
| Rio Blanco | 3.6% | 3 1/3% | C,D,E,M | 3.6% | Motor Vehicles, Building Materials |
| Rio Grande | 2.6% ³ | 3 1/3% | L | None | |
| Routt | 1% | 3 1/3% | A,B,C,K | 1% | Motor Vehicles, Building Materials |
| Saguache | 1% | 0 | A,B,C,E,K | None | |
| San Juan | 6.50% | 3 1/3% | | None | |
| San Miguel | 1% | 3% | A,B,C,K | 1% | Building Materials |
| Sedgwick | 2% | 3 1/3% | A,B,D,E,G,H | 2% | Motor Vehicles, Building Materials |
| Summit | 2.75% ² | 3 1/3% | | None | |
| Teller | 1% | 3 1/3% | A,B,C,K | 1% | Motor Vehicles |
| Washington | 1.5% | 3 1/3% | A,B,D,E,G,H,K | 1.5% | Motor Vehicles, Building Materials |

Footnotes for State-Collected Cities and Counties

- ¹ Contract city: For information regarding exemptions and use tax, contact the city directly.
- ² Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and 0.75% in Summit County
- ³ Rate includes 0.6% Health Service District tax.
- ⁴ Cap of \$200 per month on service fee.
- ⁵ Reduced sales tax rate of purchases from certain areas subject to a Public Improvement Fee.
- ⁶ Use tax rate is allocated as Mass Transit Tax (MTS) only.
- ⁷ Cap of \$1,250 per month on service fee

Corrections or changes since July 1, 2018 in bold.

| Home Rule Cities For Which The State Does Not Collect Local Sales Tax | | | | | | |
|---|--|--------------|--|--|---------------------|-------------|
| City | Address | Phone Number | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | License Fee |
| Alamosa | PO Box 419, 300 Hunt Ave. Alamosa, CO 81101 | 719-589-2593 | Alamosa | 2% ⁶ 2% | 2% ⁴ | \$15.00 |
| Arvada | 8101 Ralston Rd. Arvada, CO 80002 | 720-898-7100 | Adams, Jefferson | 3.46% | 3% ⁴ | 0 |
| Aspen | 130 S. Galena St. Aspen, CO 81611 | 970-920-5043 | Pitkin | 2.4% 2.1% ⁶ | 3.3% ^{4,6} | W |
| Aurora | 15151 E Alameda Pkwy, 1st Floor Aurora, CO 80012 | 303-739-7800 | Adams, Arapahoe Douglas | 3.75% | 0.5% | W |
| Avon | PO Box 975 Avon, CO 81620 | 970-748-4055 | Eagle | 4% ⁵ | 0 | 0 |
| Black Hawk ³ | PO Box 68 Black Hawk CO 80422 | 303-582-2283 | Gilpin | 6% 4% ⁶ | 0 | W |
| Boulder | 136 Alpine, 1st Floor Boulder, CO 80304 | 303-441-3050 | Boulder | 3.86% 4.01% ¹ | 0 | \$25.00 |
| Breckenridge | PO Box 168 Breckenridge, CO 80424 | 970-453-2251 | Summit | 2.5% | 0 | W |
| Brighton | 500 South 4th Ave. Brighton, CO 80601 | 303-655-2041 | Adams, Weld | 3.75% | 3 1/3% ⁴ | \$15.00 |
| Broomfield | One DesCombes Dr. Broomfield, CO 80020 | 303-464-5811 | Broomfield | 4.15% | 3% ⁴ | 0 |
| Broomfield Flatiron Improvement District | One DesCombes Dr. Broomfield, CO 80020 | 303-464-5811 | Broomfield | 0.01% | 0 | 0 |
| Broomfield Arista Improvement District | One DesCombes Dr. Broomfield, CO 80020 | 303-464-5811 | Broomfield | 0.2% | 0 | 0 |
| Canon City | PO Box 1460 Canon City, CO 81215-1460 | 719-276-5252 | Fremont | 3% | 3 1/3% ⁴ | \$20.00 |
| Carbondale | 511 Colorado Ave. Carbondale, CO 81623 | 970-510-1204 | Garfield | 3.5% | 3 1/3% ⁴ | \$25.00 |
| Castle Rock | 100 North Wilcox Castle Rock, CO 80108 | 303-660-1397 | Douglas | 4% | 3 1/3% ⁴ | \$10.00 |
| Centennial | 13133 E Arapahoe Rd. Centennial, CO 80112 | 303-325-8000 | Arapahoe | 2.5% | 3% ⁴ | \$25.00 |
| Central City | Box 249 Central City, CO 80427 | 303-582-5251 | Gilpin | 4% | 3 1/3% | \$35.00 |
| Cherry Hills Village | 2450 E Quincy Cherry Hills Village, CO 80110 | 303-789-2541 | Arapahoe | 3% ⁶ 3.5% | 2.5% | W |
| Colorado Springs | PO Box 1575 MC225 Colorado Springs, CO 80901 | 719-385-5903 | El Paso | 3.12% | 0 | W |
| Commerce City | 7887 E 60th Ave. Commerce City, CO 80022-4199 | 303-289-3628 | Adams | 4.5% ⁸ | 2% ⁴ | \$20.00 |
| Cortez | 210 E Main St. Cortez, CO 81321 | 970-564-3402 | Montezuma | 4.05% | 1.3% | \$10.00 |
| Craig | 300 W Fourth St Craig, CO 81625 | 970-826-2003 | Moffat | 4% | 3.33% | W |
| Crested Butte | PO Box 39, 507 Maroon Ave Crested Butte, CO 81224 | 970-349-5338 | Gunnison | 4.5% | 1.5% | \$100.00 |
| Dacono | 512 Cherry Ave PO Box 186, Dacono, CO 80514 | 303-833-2317 | Weld | 3% | 3 1/3% ⁴ | W |
| Delta | PO Box 19, 360 Main St. Delta, CO 81416-0019 | 970-874-7908 | Delta | 3% | 0 | \$10.00 |
| Denver | 201 W Colfax Ave. Denver, CO 80202 | 720-913-9400 | Denver | 3.65% 4% ¹ 7.25% ³ | 0 | W |
| Durango | 949 2nd Ave. Durango, CO 81301 | 970-375-5010 | La Plata | 3% ¹ | 3.33% ⁴ | \$35.00 |

(Continued on page 9)

Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)

| City | Address | Phone Number | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | License Fee |
|-------------------|--|--------------|--|-----------------------------|---------------------|-------------------|
| Edgewater | 2401 Sheridan Blvd. Edgewater, CO 80214 | 303-238-7803 | Jefferson | 3.5% | 2% ⁴ | W |
| Englewood | 1000 Englewood Pkwy. Englewood, CO 80110-2373 | 303-762-2409 | Arapahoe | 3.5% | 0 | \$25.00 |
| Evans | 1100 37th St. Evans, CO 80620 | 970-475-1109 | Weld | 3.5% | 3 1/3% ⁴ | \$25.00 |
| Federal Heights | 2380 W 90th Ave. Federal Heights, CO 80260 | 303-428-3526 | Adams | 4% | 0 | \$15.00 |
| Fort Collins | PO Box 580 Fort Collins, CO 80522-0580 | 970-221-6780 | Larimer | 3.85% 2.25% ² | 0 | 0 |
| Frisco | PO Box 4100 Frisco, CO 80443 | 970-668-9127 | Summit | 2% | 3 1/3% ⁴ | \$75.00 |
| Glendale | 950 S Birch St. Glendale, CO 80246 | 303-639-4706 | Arapahoe | 3.75% | 0 | W |
| Glenwood Springs | 101 W 8th St. Glenwood Springs, CO 81601 | 970-384-6420 | Garfield | 3.7% | 0 | \$25.00 |
| Golden | 911 10th St. Golden, CO 80401 | 303-384-8000 | Jefferson | 3% | 0 | \$20.00 |
| Grand Junction | 250 N 5th St. Grand Junction, CO 81501 | 970-244-1521 | Mesa | 2.75% | 3 1/3% | \$10.00 |
| Greeley | 1000 10th St. Greeley, CO 80631 | 970-350-9733 | Weld | 3.46% ² 4.11% | 0 | 0 |
| Greenwood Village | 6060 S Quebec St. Greenwood Village, CO 80111-4591 | 303-486-8299 | Arapahoe | 3% | 0 | \$10.00 |
| Gunnison | PO Box 239 Gunnison, CO 81230 | 970-641-8162 | Gunnison | 4% | 4% | \$5.50 \$10.50 |
| Gypsum | PO Box 130 Gypsum, CO 81637 | 970-524-1753 | Eagle | 3% 3% ⁶ | 3 1/3% | W |
| Lafayette | 1290 S Public Rd. Lafayette, CO 80026 | 303-661-1245 | Boulder | 3.5% | 2.5% ⁴ | 0 |
| La Junta | PO Box 489 La Junta, CO 81050 | 719-384-5991 | Otero | 3% | 3% | 0 |
| Lakewood | 480 S Allison Pkwy. Lakewood, CO 80226-3127 | 303-987-7630 | Jefferson | 3% ⁵ | 0 | \$15.00 |
| Lamar | 102 E Parmenter St. Lamar, CO 81052 | 719-336-1370 | Prowers | 3% | 3 1/3% ⁴ | \$10.00 |
| Larkspur | PO Box 310 Larkspur, CO 80118 | 303-681-2324 | Douglas | 4% | 0 | \$25.00 |
| Littleton | 2255 W Berry Ave. Littleton, CO 80120 | 303-795-3768 | Arapahoe Douglas Jefferson | 3% | 2.5% ⁴ | 0 |
| Lone Tree | 9220 Kimmer Dr, Ste 100 Lone Tree, CO 80124 | 303-708-1818 | Douglas | 1.8125% | 0 | \$10.00 |
| Longmont | 350 Kimbark St. Longmont, CO 80501 | 303-651-8672 | Boulder Weld | 3.53% | 3% ⁴ | \$25.00 |
| Louisville | 749 Main Louisville, CO 80027 | 303-335-4514 | Boulder | 3.65% | 0 | \$25.00 |
| Loveland | 500 E 3rd St., Ste 110 Loveland, CO 80537 | 970-962-2698 | Larimer | 3% ⁵ | 2% ⁴ | \$20.00 |
| Montrose | PO Box 790 Montrose, CO 81402 | 970-240-1400 | Montrose | 3.3% | 1.33% | \$35.00 |
| Mt. Crested Butte | PO Drawer 5800 Mt. Crested Butte, CO 81225-5800 | 970-349-6632 | Gunnison | 5% 3% ⁶ | 3 1/3% | W |
| Mountain Village | 455 Mountain Village Blvd, Ste A Mountain Village, CO 81435 | 970-369-6407 | San Miguel | 4.5% | 3 1/3% | W |

(Continued on page 10)

Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)

| City | Address | Phone Number | County in which City is Located (see p. 7) | City Sales Tax Rate | Service Fee Allowed | License Fee |
|-------------------|--|--------------|--|--|---------------------|--|
| Northglenn | 11701 Community Center Dr. Northglenn, CO 80233 | 303-450-8729 | Adams, Weld | 2% ¹ 4% 3% ² | 1% | \$15.00 |
| Parker | 20120 E Mainstreet. Parker, CO 80138-7334 | 303-805-3228 | Douglas | 3% | 3 1/3% ⁴ | \$20.00 |
| Pueblo | PO Box 1427 Pueblo, CO 81002 | 719-553-2659 | Pueblo | 3.70% | 0 | \$50.00 |
| Ridgway | PO Box 10 Ridgway, CO 81432-0010 | 970-626-5308 | Ourray | 3.6% | 2 1/3% | \$25.00 |
| Rifle | PO Box 1908 Rifle CO 81650 | 970-625-2121 | Garfield | 4.25% | 0 | \$12.00 |
| Sheridan | 4101 S Federal Sheridan, CO 80110 | 303-762-2200 | Arapahoe | 3.5% | 0 | \$10.00 \$215.00 ⁷ \$65.00 ⁸ |
| Silverthorne | PO Box 1309 Silverthorne, CO 80498 | 970-262-7300 | Summit | 2% | 2 1/3% ⁴ | \$75.00 |
| Snowmass Village | PO Box 5010 Snowmass Village, CO 81615 | 970-923-3796 | Pitkin | 3.5% | 0 | \$85.00 |
| Steamboat Springs | PO Box 772869 Steamboat Springs, CO 80477-2869 | 970-871-8233 | Routt | 4.5% | 0 | \$25.00 |
| Sterling | PO Box 4000 Sterling, CO 80751 | 970-522-9700 | Logan | 3% | 0 | 0 |
| Telluride | PO Box 397 Telluride, CO 81435 | 970-728-2152 | San Miguel | 2% ¹ 4.5% | 1.35% | W |
| Thornton | 9500 Civic Center Dr. Thornton, CO 80229 | 303-538-7400 | Adams | 3.75% | 3% ⁴ | 0 |
| Timnath | 4800 Goodman St. Timnath, CO 80547 | 970-224-3211 | Larimer | 3% | 3 1/3% | \$25.00 |
| Vail | 75 S Frontage Rd W Vail, CO 81657 | 970-479-2125 | Eagle | 4% 4% ² | 0 | 0 |
| Westminster | 4800 W 92nd Ave. Westminster, CO 80031 | 303-658-2065 | Adams Jefferson | 3.85% | 0 | 0 |
| Wheat Ridge | 7500 W 29th Ave. Wheat Ridge, CO 80033-8001 | 303-235-2820 | Jefferson | 3.5% | 2% ⁴ | \$20.00 |
| Windsor | 301 Walnut Windsor, CO 80550 | 970-674-2486 | Larimer Weld | 3.95% ² | 2.33% ⁴ | \$10.00 ^{7, 8} |
| Winter Park | PO Box 3327 Winter Park, CO 80482 | 970-726-8081 | Grand | 7% | 0 | \$60.00 |
| Woodland Park | PO Box 9045 Woodland Park, CO 80866-9045 | 719-687-9246 | Teller | 4.09% 1% ⁶ | 0 | \$50.00 |

Footnotes for Home Rule Cities

Direct contact with these home rule cities is suggested to receive up-to-date information concerning their tax rates, exemptions, license fees and procedures.

Corrections or changes since July 1, 2018 in bold.

- ¹ Sales tax on food & liquor for immediate consumption.
- ² Food for home consumption.
- ³ Automobile rentals for less than 30 days.
- ⁴ Cap at a certain amount.
- ⁵ Sales tax rate is reduced if purchases are made from certain areas subject to either a Public Improvement Fee (PIF) and/or Retail Sales Fee (RSF). All PIFs/RSFs imposed by home-rule cities are not listed in this publication. Contact the respective home-rule city for more details.
- ⁶ Use tax
- ⁷ Business license for businesses within city limits.
- ⁸ Business license for businesses outside city limits that do business within the city limits.
- ^W Contact the city directly.