

# Use Tax Rates for Districts in Colorado

tax type	tax type name	location	Boundaries	Tax Rate	Service Fee
CLD	County Lodging District	Alamosa County	Alamosa County limits	0.02	0.00
CLD	County Lodging District	Archuleta County	Archuleta County limits (Pagosa Springs omitted)	0.02	0.00
CLD	County Lodging District	Bent County	Bent County limits	0.01	0.00
CLD	County Lodging District	Chaffee County	Chaffee County limits	0.02	0.00
CLD	County Lodging District	Clear Creek County	Clear Creek County limits	0.02	0.00
CLD	County Lodging District	Conejos County	Conejos County limits	0.02	0.00
CLD	County Lodging District	Costilla County	Costilla County limits	0.02	0.00
CLD	County Lodging District	Custer County	Custer County limits	0.02	0.00
CLD	County Lodging District	Delta County	Delta County limits	0.02	0.00
CLD	County Lodging District	Fremont County	Fremont County limits	0.02	0.00
CLD	County Lodging District	Grand County	Grand County limits (Winter Park omitted)	0.02	0.00

# Use Tax Rates for Districts in Colorado

Service Fee Notes	Applies to	Exemptions	Use Tax Rate	Use Tax Applies
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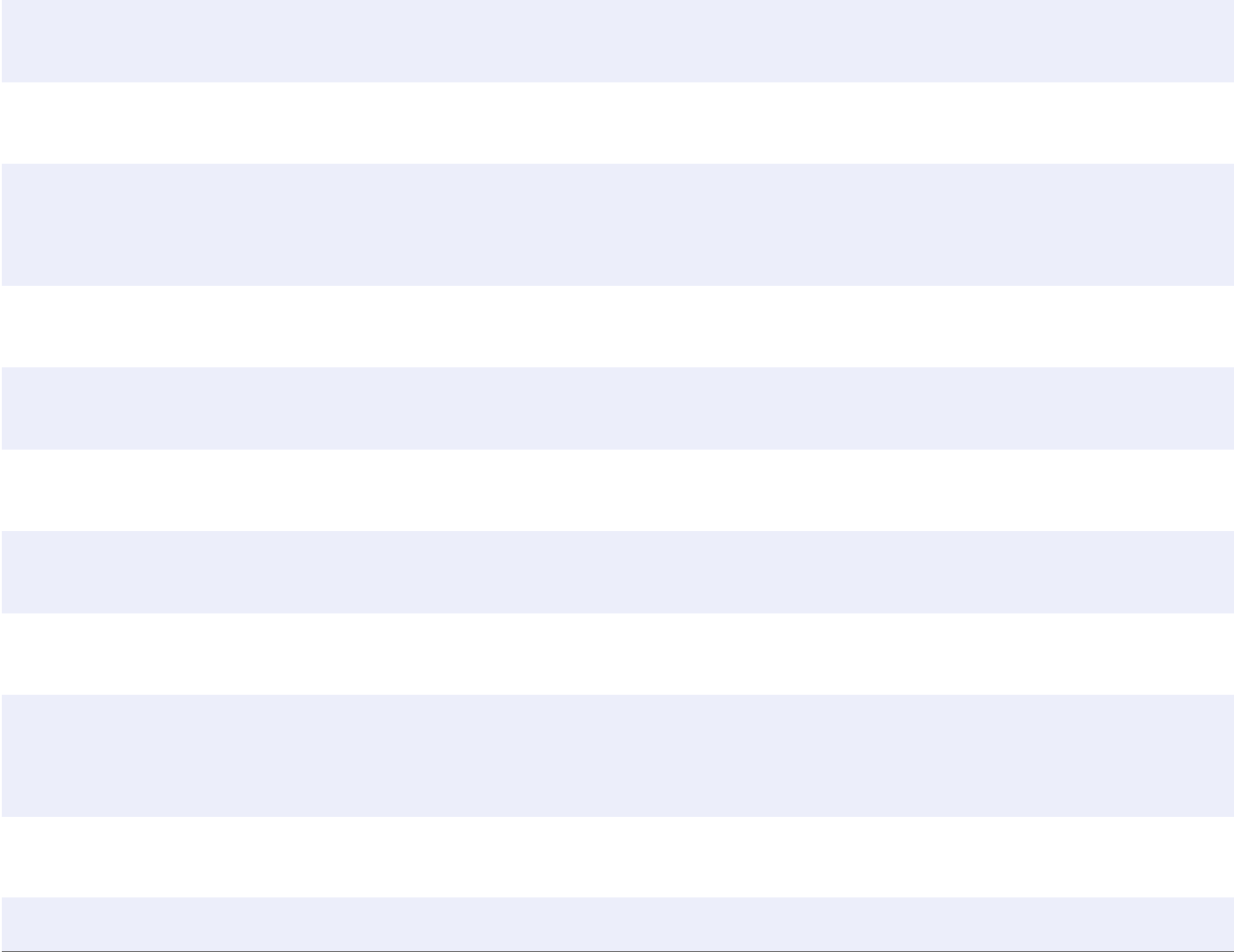
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# Use Tax Rates for Districts in Colorado

CLD	County Lodging District	Hinsdale County	Hinsdale County limits (omitted)	0.02	0.00
CLD	County Lodging District	Huerfano County	Huerfano County limits	0.02	0.00
CLD	County Lodging District	Jackson County	Jackson County limits	0.02	0.00
CLD	County Lodging District	La Plata County	La Plata County limits (Durango omitted)	0.02	0.00
CLD	County Lodging District	Lake County	Lake County limits	0.02	0.00
CLD	County Lodging District	Lincoln County	Lincoln County limits	0.02	0.00
CLD	County Lodging District	Logan County	Logan County limits (Sterling omitted)	0.02	0.00
CLD	County Lodging District	Mineral County	Mineral County limits	0.02	0.00
CLD	County Lodging District	Moffat County	Moffat County limits	0.02	0.00
CLD	County Lodging District	Montezuma County	Montezuma County Limits (Cortez omitted)	0.02	0.00
CLD	County Lodging District	Morgan County	Morgan County Limits	0.02	0.00
CLD	County Lodging District	Prowers County	Prowers County	0.02	0.00

# Use Tax Rates for Districts in Colorado



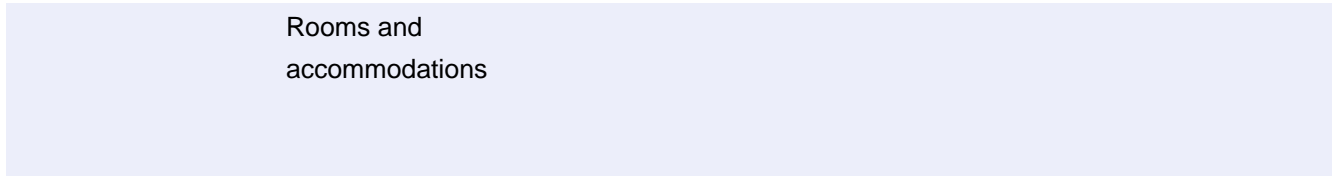
# Use Tax Rates for Districts in Colorado

	District		Limits		
CLD	County Lodging District	Rio Blanco County	Rio Blanco County Limits	0.02	0.00
CLD	County Lodging District	Rio Grande County	Rio Grande County Limits	0.02	0.00
CLD	County Lodging District	Saguache County	Saguache County Limits	0.02	0.00
CLD	County Lodging District	San Juan County	San Juan County Limits	0.02	0.00
CLD	County Lodging District	San Miguel County	San Miguel County Limits (Mountain Village omitted)	0.02	0.00
CLD	County Lodging District	Sedgwick County	Sedgwick County Limits	0.02	0.00
LMD	Local Marketing District	Alamosa County	Alamosa County limits	0.04	0.00
LMD	Local Marketing District	Estes Park	Estes Park and its surrounding area including Drake and Glen Haven	0.02	0.00
LMD	Local Marketing District	Gunnison County	Gunnison County limits	0.04	0.00
LMD	Local Marketing District	Moffat County	Moffat County Limits	0.04	0.00
LMD	Local Marketing District	Steamboat Springs	Steamboat Springs City located in the	0.02	0.00

# Use Tax Rates for Districts in Colorado



Hotel and motel  
rooms



Rooms and  
accommodations

Rooms and  
accommodations



Rooms and  
accommodations

Rooms and  
accommodations

# Use Tax Rates for Districts in Colorado

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.

LMD	Local Marketing District	Vail	Vail town limits	0.01	0.00
MDT	Metropolitan District Tax	Aspen Park	In a portion of Conifer in Jefferson County	0.01	0.03
MDT	Metropolitan District Tax	Bachelor Gulch	In a portion of Eagle County near Avon	0.05	0.03
MDT	Metropolitan District Tax	Conifer	In a portion of Jefferson County near Conifer	0.01	0.03
MDT	Metropolitan District Tax	Eagle Vail	In a portion of Eagle County near Eagle-Vail	0.01	0.03
MDT	Metropolitan District Tax	Edwards	In a portion of Eagle County near Edwards	0.01	0.03
MDT	Metropolitan District Tax	Mt Vernon Country Club	In a portion of Jefferson County	0.02	0.03

# Use Tax Rates for Districts in Colorado

Rooms and accommodations		
	A,B,C,D,E, G,H,K,L,M,N,O,P,Q ,R	0.00
	A,B,C,D,E,G,H,K,L, M,N,O,P,R	0.00
	A,B,C,D,E,G,H,K,L, M,N,O,P,R	0.00
	A,B,C,D,E,G,H,K,L, M,N,O,P,R	0.00
	A,B,C,D,E,G,H,K,L, M,N,O,P,R	0.00
	A,B,C,D,E,G,H,K,L, M,N,O,P,R	0.00



# Use Tax Rates for Districts in Colorado

	Tax	Club	Jefferson County near Golden		
MDT	Metropolitan District Tax	Red Sky Ranch	In a portion of Eagle County near Wolcott	0.06	0.03
MDT	Metropolitan District Tax	Southwest Plaza	In a portion of Jefferson County near Littleton (Southwest Plaza Mall)	0.02	0.03
MDT	Metropolitan District Tax	Two Rivers	In a portion of Eagle County near Gypsum	0.04	0.03
PSI	Public Safety Improvements	Mesa County	Mesa County Limits	0.00	0.03
PSI	Public Safety Improvements	Montrose County	Montrose County Limits	0.01	0.03
MHA	Multi-Jurisdictional Housing Authority	Summit Combined Housing Authority	Summit County Limits	0.01	0.03
RTA	Regional Transportation Authority	Gunnison Valley	Gunnison County except for areas surrounding the towns of Marble, Ohio City, Pitkin and Somerset.	0.01	0.00
RTA	Regional Transportation	Pikes Peak	El Paso County limits except the	0.01	0.00

# Use Tax Rates for Districts in Colorado

M,N,O,P,R

A,B,C,D,E, 0.00  
 G,H,K,L,M,N,O,P,Q  
 ,R

A,B,C,D,E, 0.00  
 G,H,K,L,M,N,O,P,Q  
 ,R

A,B,C,D,E,G,H,K,L, 0.00  
 M,N,O,P,R

A,B,C,D,E,G,H,K,L,  
 M

None

A,B,C,D,E,G,H,K,L, 0.00 (Vehicles Only)  
 M,N,O,P,R

A,B,C,D,E,G,H,K,L, None  
 M,N,O,P,R

A,B,C,D,E,G,H,K,L, 0.01  
 M,N,O,P,R

# Use Tax Rates for Districts in Colorado

	Transportation Authority		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.		
RTA	Regional Transportation Authority	Roaring Fork	Basalt and New Castle city limits	0.01	0.00
RTA	Regional Transportation Authority	Roaring Fork	Carbondale and Glenwood Springs limits	0.01	0.00
RTA	Regional Transportation Authority	Roaring Fork	Aspen and Snowmass Village city limits, unincorporated Pitkin County	0.00	0.00
RTA	Regional Transportation	Roaring Fork	Areas of unincorporated	0.01	0.00

# Use Tax Rates for Districts in Colorado

M,N,O,P,R

A,B,C,D,E,G,H,K,L, 0.01  
M,N,O,P,R

A,B,C,D,E,G,H,K,L, 0.01  
M,N,O,P,R

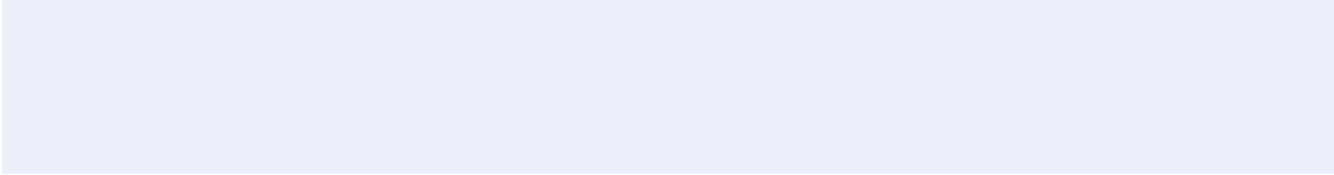
A,B,C,D,E,G,H,K,L, 0.00  
M,N,O,P,R

A,B,C,D,E,G,H,K,L, 0.01  
M,N,O,P,R

# Use Tax Rates for Districts in Colorado

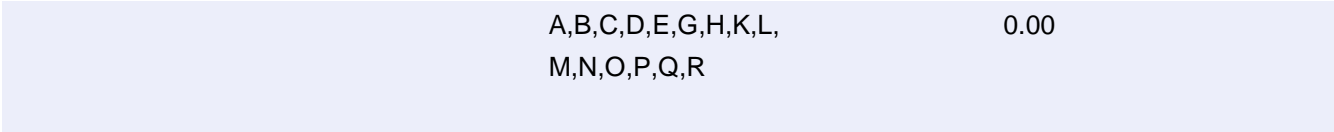
	Authority		Eagle County in the El Jebel area and outside the city limits of Carbondale		
RTA	Regional Transportation Authority	San Miguel Authority for Regional Transportation	Mountain Village and Telluride city limits, portion of unincorporated San Miguel County except for the towns of Ophir and Sawpit	0.00	0.00
RTA	Regional Transportation Authority	South Platte Valley	Sterling city limits	0.00	0.00
LID	Local Improvement District	Boulder County	Old Town Niwot and Cottonwood Square	0.01	0.00
LID	Local Improvement District	Douglas County	Lincoln Station	0.01	0.00
LID	Local Improvement District	Southeast Jefferson	Within designated areas of Southeast Jefferson County	0.01	0.03
LID	Local Improvement District	Southeast Jefferson County within Lakewood City limits	Within designated areas of Southeast Jefferson County with Lakewood City Limits	0.00	0.03

# Use Tax Rates for Districts in Colorado



A,B,C,D,E,G,H,K,L,  
M,N,O,P,R

None



A,B,C,D,E,G,H,K,L,  
M,N,O,P,Q,R

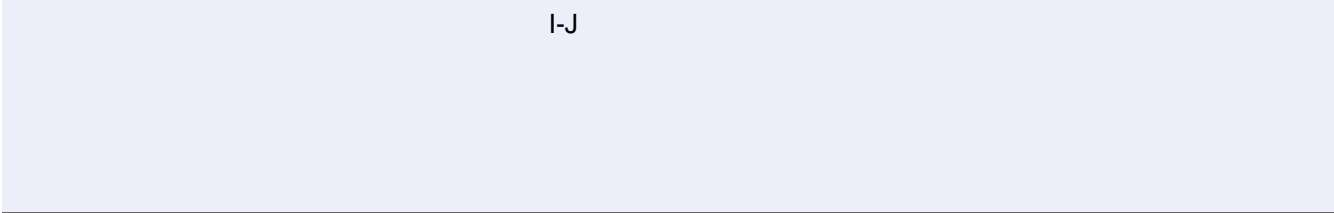
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I-J

I-J



I-J

# Use Tax Rates for Districts in Colorado

			Limits		
LID	Local Improvement District	Mesa County Gateway	Within designated areas of unincorporated Mesa County	0.01	0.00
LID	Local Improvement District	Mesa County Whitewater	Within designated areas of unincorporated Mesa County	0.01	0.00
CD	Scientific and Cultural Facilities District		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.	0.00	0.03
RTD	Regional Transportation District		Counties of Denver, Boulder, and Jefferson. Generally, Broomfield County (except certain	0.01	0.03

# Use Tax Rates for Districts in Colorado

I-J

I-J

(For timely returns  
submitted on or  
after July 1, 2014)

A, B, C, D, E, G, H,  
K, L, M, N, O, P, R

0.00

(For timely returns  
submitted on or  
after July 1, 2014)

A, B, C, D, E, G, H,  
K, L, M, N, O, P, R

0.00



# Use Tax Rates for Districts in Colorado

(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),

# Use Tax Rates for Districts in Colorado



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<p>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, annexed areas of Brighton and Lochbuie in Weld County. For specific address information, contact RTD at <a href="http://www.RTD-Denver.com">www.RTD-Denver.com</a> or 303-299-6000.</p>					
HSD	Health Services District	La Junta	La Junta City Limits	0.01	0.03
HSD	Health Services District	Montezuma County	Montezuma County Limits	0.00	0.03
HSD	Health Services District	South Park	A portion of Park County	0.01	0.03
HSD	Health Services	Ute Pass Regional	A portion of	0.01	0.03

# Use Tax Rates for Districts in Colorado



A,B,C,D,E,G,H,K,L, 0.00  
M,N,O,P

A,B,C,D,E,G,H,K,L, 0.00  
M,N,O,P

A,B,C,D,E,G,H,K,L, 0.00  
M,N,O,P,Q,R

A,B,C,D,E,G,H,K,L, 0.00

# Use Tax Rates for Districts in Colorado

	District		Douglas, Park and Teller County		
MTS	Mass Transportation System	Eagle County	Eagle County limits	0.00	0.03
MTS	Mass Transportation System	Pitkin County	Pitkin County limits	0.00	0.00
MTS	Mass Transportation System	Summit County	Summit County limits	0.01	0.03

# Use Tax Rates for Districts in Colorado

M,N,O,P,R

A, B, C, K

None

0.00 Motor Vehicles,  
Building Materials

None