

BOULDER COUNTY USE TAX

For 2020, Boulder County collects use tax at the rate of

0.985%. Use tax is levied in the following circumstances:

- 1) Motor Vehicles:** Storing, using, or consuming in Boulder County any motor or other vehicle, purchased at retail on which a registration is required. This tax is collected at vehicle registration with the Boulder County Clerk & Recorder's Office, Motor Vehicle Division. For more information, please see www.bouldercounty.org/records/motor-vehicle/fees-and-sales-taxes/.
- 2) Building and Construction Materials:** Applies to building and construction materials purchased in or delivered to Boulder County at retail. Performing construction work in Boulder County requires a building permit and the permit includes a use tax payment to the county (either directly to Boulder County or to the municipality that issues the permit). This tax is collected by Boulder County Land Use when a building permit is obtained for unincorporated Boulder County. By intergovernmental agreement, the tax is also collected by the municipal building departments in Boulder, Lafayette, Longmont, Louisville, Lyons, Erie, Superior and Nederland. Please see www.bouldercounty.org/property-and-land/land-use/building/building-permits/ for further information.



Office of Financial Management

P.O. Box 471
Boulder, CO 80306
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salesandusetax@bouldercounty.org
www.bouldercounty.org

2020 BOULDER COUNTY SALES & USE TAX

The 2020 Boulder County sales and use tax rate is **0.985%**.

The rate is comprised of individual, voter-approved county sales and use tax ballot measures adopted to support county programs in conservation, transportation, offender management, nonprofit capital investment and sustainability. Visit www.bouldercounty.org for more information about sales and use taxes.



2020 Boulder County Sales & Use Tax Rate

Tax Purpose	Rate	Tax Start Date	Tax End Date	Board Resolution
Human Services - Worthy Cause	0.050%	Jan-19	Dec-33	2017-89
Alternative Sentencing & Jail Enhancements	0.185%	Jan-20	Dec-24	2018-76
Jail Improvements & Operations	0.050%	Jan-05	Perpetuity	2003-91
Open Space	0.125%	Jan-20	Dec-34	99-111
Open Space Capital Improvements 2005	0.100%	Jan-05	Dec-24	2004-86
Open Space Capital Improvements 2008	0.100%	Jan-10	Dec-29	2007-80
Open Space Capital Improvements 2011	0.150%	Jan-11	Dec-30	2010-93
Sustainability	0.125%	Jan-20	Dec-34	2016-79
Transportation Improvements	0.085%	Jul-09	Jun-24	2007-79
Transportation Improvements - Trails	0.015%	Jul-09	Jun-24	2007-79
Total County Sales & Use Tax	0.9850%			



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Boulder County Sales Tax

Boulder County collects sales tax at the rate of 0.985% on all retail transactions in addition to any applicable city and state taxes. Any retail sale that is made in Boulder County is subject to county taxation.

Boulder County does not issue licenses for sales tax as it is collected by the Colorado Department of Revenue (CDOR). Businesses register with CDOR which then collects the sales tax from businesses on behalf of Boulder County. All payments of Boulder County sales tax should be reported through CDOR's **Revenue Online** portal or through forms found at www.colorado.gov/revenue.

Important Information:

- A tax return must be filed even if there is no tax due.
- Sales tax returns are due the 20th of the month following the month reported. If the 20th falls on a holiday or a weekend, the due date is the next business day. Returns must be postmarked on or before the due date to be considered on time.
- Sales tax accounting records must be retained by the collecting entity for three years from the date of filing and paying a return.
- Sales tax exemption information is available at www.colorado.gov/revenue.

Tax District Rates

The total sales and use tax rate for each tax district within the county varies by municipality as shown in the table below. Please contact the municipality directly for questions regarding respective rates.

The total rate for unincorporated areas of Boulder County is 4.985%.

2020 Boulder County Sales & Use Tax Rates for Tax Districts							
Tax District	Municipal District	Special District	Boulder County	RTD & SCFD	CO State	Total Rate	Building Permits Contact #
City of Boulder	3.860%	-	0.985%	1.1%	2.9%	8.845%	Yes 303.441.3050
City of Boulder Food Service Business	4.010%	-	0.985%	1.1%	2.9%	8.995%	Yes 303.441.3050
Town of Erie	3.500%	-	0.985%	1.1%	2.9%	8.485%	Yes 303.926.2700
City of Lafayette	3.500%	-	0.985%	1.1%	2.9%	8.485%	Yes 303.665.5588
City of Longmont	3.530%	-	0.985%	1.1%	2.9%	8.515%	Yes 303.651.8672
City of Louisville	3.650%	-	0.985%	1.1%	2.9%	8.635%	Yes 303.335.4514
Town of Lyons	3.500%	-	0.985%	1.1%	2.9%	8.485%	Yes 303.823.6622
Town of Nederland	4.000%	-	0.985%	1.1%	2.9%	8.985%	Yes 303.258.3266
Town of Superior	3.460%	-	0.985%	1.1%	2.9%	8.445%	Yes 303.499.3675
Town of Ward	2.000%	-	0.985%	1.1%	2.9%	6.985%	County 303.459.9273
Niwot Local Improvement District (LID)	-	1.0%	0.985%	1.1%	2.9%	5.985%	County N/A
Niwot (outside of Niwot LID)	-	-	0.985%	1.1%	2.9%	4.985%	County N/A
Unincorporated Boulder County	-	-	0.985%	1.1%	2.9%	4.985%	County 303.441.4519