



Art Parts Creative Reuse Center
Zero Waste Funding
award recipient
(Boulder, CO)

2023

Sales & Use Tax Information

*Boulder County's licensing and tax
information is included in this brochure.
This information is provided to help you
to comply with Boulder County's tax
codes.*



Boulder County
Office of Financial Management

SalesAndUseTax@BoulderCounty.Org

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Due Dates

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.

Please remember Boulder County taxes are paid to the Colorado Department of Revenue (CDOR). A return must be filed even if there is no tax due.

For exemption information please see the Colorado Revised Statutes Section 39-26-114 at www.colorado.gov/revenue, under *Taxation Division, Education and Legal Research*.

Use Tax

What is it, and when does it apply to me?

Boulder County imposes use tax in the following circumstances:

- 1) When 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 when the vehicle is registered in Boulder County at the Clerk & Recorder's Office, Motor Vehicle Division.
- 2) When building and construction materials are purchased at retail. This tax is collected when a building permit is obtained. Building permits for unincorporated Boulder County or the town of Jamestown are obtained at the county's Community Planning & Permitting Department at 2045 13th Street in Boulder. By intergovernmental agreement, the tax is also collected by the city building departments in Boulder, Longmont, Louisville, Lafayette, Lyons, Erie, Superior, and Nederland.

When performing construction work that requires a Boulder County building permit, tax is paid on the

construction materials used. When a building permit is obtained, use tax is estimated on the project costs and is paid at the time the permit is issued. The cost of a building permit is an estimated prepayment of use tax. A reconciliation of estimated and actual construction material costs may be requested at the end of a project. The difference between the use tax deposit paid and the actual use tax due is based on the actual project cost. The difference is paid to the county, or the permit holder submits a refund request.

Contractors must keep all invoices and statements from all general contractors, subcontractors, and suppliers of construction materials, along with a summary sheet showing such purchases for three years from the date of issuance of the certificate of occupancy

Building materials, either purchased in or delivered to Boulder County, are exempt from county use tax when you present your building permit to the materials vendor at the time of purchase.

Licensing

Boulder County does not have a sales tax licensing requirement, as our sales tax is collected by the Colorado Department of Revenue. New businesses can be registered with CDOR via Revenue Online or by completing form CR 0100AP. This form, as well as Revenue Online, can be found by visiting www.colorado.gov/revenue.

Revenue Online is a free service provided by the Colorado Department of Revenue. This site allows you to manage your Colorado sales tax account, file returns, and pay state-collected sales taxes online.

Accounting records must be retained by the collecting entity for three years from the date of filing and paying a return.

Tax Rates

Boulder County's tax rate is 1.185%

This tax must be collected in addition to any applicable city and state taxes. There is no provision for any portion to be retained as a vendor fee.

0.085%	Transportation Improvements	Perpetuity
0.015%	Transportation Improvements - Trails	Perpetuity
0.185%	Alternative Sentencing	12/31/2024
0.050%	Jail Improvements & Operations	Perpetuity
0.050%	Human Services - Worthy Cause	12/31/2033
0.125%	Open Space	12/31/2034
0.100%	Open Space Capital Improvements 2005	12/31/2024
0.100%	Open Space Capital Improvements 2008	12/31/2029
0.150%	Open Space Capital Improvements 2011	12/31/2030
0.125%	Sustainability	12/31/2034
0.100%	Wildfire Mitigation	Perpetuity
0.100%	Emergency Services	12/31/2027
1.185%	Total Boulder County Tax Rate	

The 2023 sales tax rates for taxing districts in Boulder County are as follows:

This chart is provided as a courtesy. Please direct questions regarding city sales taxes to the appropriate city's administrative office.

City/Area	Municipal District	Special District	State	RTD/ SCFD	Boulder County	Total Rate
Boulder	3.86%	-	2.90%	1.10%	1.185%	9.045%
Boulder Food Service	4.01%	-	2.90%	1.10%	1.185%	9.195%
Erie	3.50%	-	2.90%	1.10%	1.185%	8.685%
Lafayette	3.87%	-	2.90%	1.10%	1.185%	9.055%
Longmont	3.53%	-	2.90%	1.10%	1.185%	8.715%
Louisville	3.65%	-	2.90%	1.10%	1.185%	8.835%
Lyons	3.50%	-	2.90%	1.10%	1.185%	8.685%
Nederland	4.25%	-	2.90%	1.10%	1.185%	9.435%
Niwot	-	-	2.90%	1.10%	1.185%	5.185%
Niwot Local Improvement District	-	1.00%	2.90%	1.10%	1.185%	6.185%
Superior	3.46%	-	2.90%	1.10%	1.185%	8.645%
Ward	2.00%	-	2.90%	1.10%	1.185%	7.185%
Unincorporated Boulder County	-	-	2.90%	1.10%	1.185%	5.185%

* RTD = Regional Transportation District; SCFD = Scientific and Cultural Facilities District