

MEMORANDUM

TO: To Whom It May Concern

FROM: Justin Duez, Local Government Analyst
Local Government Support Unit

Date: June 11, 2025

SUBJECT: LOCAL TAX CHANGES – EFFECTIVE July 1, 2025

STATE COLLECTED

State Tax	Tax Rate	Exempt*	Use Tax	Service Fee
State (Exemption added)	2.90%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	2.90%	4% ¹

City Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Alamosa (Removal of Service Fee Cap)	2.50%	E	2.50%	2%
Canon City (Removal of Service Fee Cap)	3.30%	D-G-M-R-S-T	3.30%	3.33%
Carbondale (adding Exemption H)	3.50%	E-G-H	3.50%	0
Eckley (adding Exemption H)	2.10%	A-B-C-D-E-G-H-K- M-O-P	2.10%	0
Edgewater (Removal of Service Fee Cap)	3.50%	D-M-R	3.50%	2%
Fleming (adding Exemption H)	2%	B-C-D-E-G-H-K-M	2%	2.22%
Grover (adding Exemption H)	1%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R	1%	0
Larkspur (adding Exemption H)	4%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R	None	0
Moffat (adding Exemption H)	2%	C-D-E-G-H	None	3.33%
Ophir (adding Exemption H)	2%	A-B-C-D-E-G-H-K- M-O-P-R	None	0
Silt (adding Exemption H)	3%	D-E-H-K-L-M-O-Q- R	3%	3.33%

City Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Silverton (adding Exemption H)	1%	A-B-C-D-E-G-H-K-M	None	0
Superior (Removal of Service Fee Cap)	3.775%	None	3.775%	3.33%
Yampa (adding Exemption H)	4%	A-D-E-H	4%	3.33%

County Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Adams (adding Exemption H)	0.75%	A-B-C-D-E-G-H-K-L-M-O-P-R-S-T-V-X	None	0
Arapahoe (adding Exemption H)	0.25%	A-B-C-D-E-G-H-K-L-M-O-P-R-S-T-V	0.25%	0.50%
Conejos (adding Exemption H)	2%	A-B-C-D-E-G-H-K-L-M-O-P-R	2%	0
Costilla (adding Exemption H)	2%	A-B-C-D-E-G-H-K-L-M-O-P-R	None	0
Douglas (Removal of Service fee Cap, Service fee reduction and Exemptions H, V added)	1%	A-B-C-D-E-G-H-K-L-M-O-P-Q-S-T-V	1%	1.72%
Elbert (adding Exemption H)	1%	A-B-C-D-E-G-H-K	1%	3.33%
Fremont (adding Exemption H)	2.50%	A-B-C-D-E-G-H-K-M	2.50%	3.33%
Grand (Removal of Service Fee Cap)	1.30%	D	None	3.33%
La Plata (adding Exemption H)	2%	D-E-H-K-L-M	None	3.33%
Larimer (adding Exemption H)	0.80%	A-B-C-D-E-G-H-K-R-S-T	0.80%	2.22%
Mesa (adding Exemption H)	2%	A-B-C-D-E-G-H-K-L-M-S-T	2%	3.33%
Sedgwick (adding Exemption H)	3%	A-D-E-H	3%	3.33%

County Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Washington (adding Exemption H)	1.50%	A-B-D-E-G-H-K	1.50%	3.33%

SPECIAL DISTRICTS

Fire Protection District	Tax Rate	Exempt*	Use Tax	Service Fee
Berthoud FPD (New District)	1%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	None	3.33%
Cortez FPD (New District)	0.54%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	None	3.33%
Eagle River FPD (New District)	0.79%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	None	3.33%
Fredrick-Firestone FPD (New District)	0.50%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	None	3.33%

Ambulance District	Tax Rate	Exempt*	Use Tax	Service Fee
Dove Creek AD (New District)	2%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	None	3.33%

Special District	Tax Rate	Exempt*	Use Tax	Service Fee
RTD (adding Exemption H)	1%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	1%	3.33%
CD (adding Exemption H)	0.1%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	0.1%	3.33%
Eagle Valley RTA (adding Exemption H)	0.50%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	None	0
Gunnison Valley RTA (adding Exemption H)	1%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	0
Pikes Peak RTA (adding Exemption H)	1%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	1%	0
Roaring Fork RTA (adding Exemption H)	0.80% 1% 0.40% 0.60%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	0.80% 1% 0.40% 0.60%	0 0 0 0
San Miguel Authority for Regional Transportation (adding Exemption H)	1.07%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	0

Special District	Tax Rate	Exempt*	Use Tax	Service Fee
South Platte Valley RTA (adding Exemption H)	0.10%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	None	0
Summit Combined MHA (adding Exemption H)	0.725%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	0.125%	0
Mesa County PSI (adding Exemption H)	0.37%	A-B-C-D-E-G-H-K- L-M-S-T	None	3.33%
Arrowhead MDT (adding Exemption H)	5%	A-B-C-D-E-G-H-L- M-O-P-R-S-T-V-X	None	3.33%
Aspen Park MDT (adding Exemption H)	0.50%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	None	3.33%
Bachelor Gulch MDT (adding Exemption H)	3.20%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Buffalo Mountain MDT (adding Exemption H)	4%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Conifer MDT (adding Exemption H)	0.75%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Eagle Vail MDT (adding Exemption H)	1%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Edwards MDT (adding Exemption H)	1%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Mt Vernon Country Club MDT (adding Exemption H)	2%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Pueblo West MDT (adding Exemption H)	2%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Purgatory MDT (adding Exemption H)	2.50%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Red Sky Ranch MDT (adding Exemption H)	5.50%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	None	3.33%
Southwest Plaza MDT (adding Exemption H)	2%	A-B-C-D-E-G-H-K- L-M-O-P-Q-R-S-T- V-X	None	3.33%
Two Rivers MDT (adding Exemption H)	4%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Delta Co HSD (adding Exemption H)	0.80%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%

Special District	Tax Rate	Exempt*	Use Tax	Service Fee
La Junta HSD (adding Exemption H)	1%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Montezuma Co HSD (adding Exemption H)	0.40%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	0.40%	3.33%
South Park HSD (adding Exemption H)	1%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%
Ute Pass Regional HSD (adding Exemption H)	1.50%	A-B-C-D-E-G-H-K- L-M-O-P-R-S-T-V- X	None	3.33%

SELF-COLLECTED

City Tax	Tax Rate	Exempt*	Use Tax	Service Fee
Avon (Added Use tax for Building Materials)	4%	W	4%	0
Woodland Park (Reduction in Sales Tax Rate)	3%	W	1%	0

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
*H = Certain medium and heavy-duty vehicles, engines, motors and conversion Parts purchased before 1/1/25 or 8/1/25 onward	*V = Residential energy storage systems
*K = Renewable energy components	*X = Decarbonizing building materials
*L = Beetle wood products	*W = Contact Municipality for exemptions
*M = School-related sales	

Footnotes

¹ Service Fee Cap at \$1,000.00. No service fee if over \$1,000,000.00.