DUE DATES

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.

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 use tax and when does it apply to me?

Boulder County imposes use tax in the following two circumstances:

1) 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 County Clerk's Office).

2) Building & construction materials purchased at retail. (This tax is collected when a building permit is obtained. Building permits for areas in unincorporated Boulder County and Jamestown are obtained at the County's Building Department at 2045 13th St. 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).

USE TAX

When performing construction work that requires a Boulder County building permit, one must pay for the use tax 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.

A reconciliation of estimated construction material costs 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, please keep all invoices and statements from all general contractors, subcontractors and supplies of construction materials, along with a summary sheet showing such purchases for three (3) years from the date of issuance of the certificate of occupancy.

The cost of a building permit is an estimated prepayment of use tax.

CONTACT US

Because use tax is collected when a building permint is issued, building materials 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.

Please contact us at any time with your sales and use tax questions. The phone number for the Sales and Use Tax Division is 303.441.3514 and our e-mail address is salesandusetax@bouldercounty.org.

NEW RATES

Boulder County

2016 Sales and Use Tax Information

Welcome to Boulder County!

Boulder County's licensing and tax information is included in this brochure. We hope that this information will help you to comply with Boulder County's tax codes.

Boulder County
Financial Services Division
P.O. Box 471
Boulder Colorado, 80306

303.441.3514

www.BoulderCounty.org

TAX RATES

Boulder County's tax rate is 0.985%
This amount must be collected in addition to any applicable city and state tax, and there is no provision for any portion to be retained as a vendor fee.

0.05%	Non-profit Human Service Agencies, expires - 12/31/2018
0.25%	Open Space expires - 12/31/2019
0.05%	Jail Improvement and Operation perpetuity
0.10%	County Road and Transit Improvements, expires - 06/30/2024
0.10%	Open Space expires - 12/31/2029
0.10%	Open Space expires - 12/31/2024 (0.05% remains in perpetuity)
0.15%	Open Space expires - 12/31/2030
0.185%	Flood Recovery expires - 12/31/2019
0.985%	Total Sales/Use Tax Rate for Boulder County

CONTACTS

Boulder County
www.bouldercounty.org
Sales and Use Tax Division
303.441.3514

State of Colorado
www.colorado.gov/revenue
Department of Revenue
303.238.7378

NOTE: County taxes are collected by the State of Colorado. All payments of Boulder County tax should be reported and remitted directly to the Colorado Department of Revenue via Revenue Online or on form DR 0100.

Visit the State of Colorado Web Site. www.colorado.gov/revenue or contact the Colorado Sales Tax Office at 303.238.7378 for forms and information on rates charged in other Colorado localities.

LICENSING

- Boulder County does not have a sales tax licensing requirement as our sales tax is collected by the Colorado Department of Revenue (CDOR). 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 for three years from the date of filing and paying a return.

Revenue ONLINE
www.Colorado.gov/RevenueOnline

The 2016 sales tax rates for Boulder County are as follows:

City/Area	City Issues Building Permits	City Town	Imp. District	State	RTD SCFD	Boulder County	Total Rate	City Phone #
Boulder	Yes	3.86%	-	2.9%	1.1%	0.985%	**8.845%**	303.441.3050
Boulder Food Service Business	Yes	4.01%	-	2.9%	1.1%	0.985%	**8.995%**	303.441.3050
Erie	Yes	3.50%	-	2.9%	1.1%	0.985%	**8.485%**	303.926.2700
Lafayette	Yes	3.50%	-	2.9%	1.1%	0.985%	**8.485%**	303.665.5588
Longmont	Yes	3.275%	-	2.9%	1.1%	0.985%	**8.260%**	303.651.8672
Louisville	Yes	3.50%	-	2.9%	1.1%	0.985%	**8.485%**	303.335.4514
Lyons	Yes	3.50%	-	2.9%	1.1%	0.985%	**8.485%**	303.823.6622
Nederland	Yes	3.75%	-	2.9%	1.1%	0.985%	**8 .735%**	303.258.3266
Niwot		-	-	2.9%	1.1%	0.985%	**4.985%**	N/A
Niwot Local Improvement District		-	1.0%	2.9%	1.1%	0.985%	**5.985%**	N/A
Superior	Yes	3.46%	-	2.9%	1.1%	0.985%	**8.445%**	303.499.3675
Ward		2.00%	-	2.9%	1.1%	0.985%	**6.985%**	303.459.9273
Unincorporated Boulder County		-	-	2.9%	1.1%	0.985%	**4.985%**	

Colorado Dept of Revenue, Sales Tax Division 303.238.7378
Boulder County, Sales & Use Tax 303.441.3514

This chart is provided as a courtesy. Please direct questions regarding city sales taxes to their administrative offices.