

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.

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.

What is use tax and when does it apply to me?

Boulder County imposes use tax in the following 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 Clerk & Recorder's Office, Motor Vehicle Division).

2) Building and construction materials 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 Land Use 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.

USE TAX

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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 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 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 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.

NEW RATES



2021 Sales and Use Tax Information

Welcome to Boulder County!

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.



Bummers Rock - Michael Lohr

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TAX RATES

0.085%	Transportaion Improvements	Expires - 6/30/24
0.015%	Transportation Improvements (Trails)	Expires - 6/20/24
0.050%	Human Services Worthy Cause	Expires - 12/31/33
0.050%	Jail Improvements & Operations	No Expiration
0.185%	Alternative Sentencing	Expires - 12/31/24
0.125%	Sustainability	Expires - 12/31/34
0.100%	Open Space Capital Improvements 2005	Expires - 12/31/24
0.100%	Open Space Capital Improvements 2008	Expires - 12/31/29
0.150%	Open Space Capital Improvements 2011	Expires - 12/31/30
0.125%	Open Space Capital Improvements 1994	Expires - 12/31/34
0.985% Total Boulder County Tax Rate		

OTHER INFORMATION

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's website. 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.

Boulder County's tax rate is 0.985%

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

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 by the collecting entity for three years from the date of filing and paying a return.

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

The 2021 sales tax rates for taxing districts in Boulder County are as follows

City/Area	City Town	Imp. District	State	RTD SCFD	Boulder County	Total Rate
Boulder	3.86%	-	2.90%	1.10%	0.985%	8.845%
Boulder Food Service	4.01%	-	2.90%	1.10%	0.985%	8.995%
Erie	3.50%	-	2.90%	1.10%	0.985%	8.485%
Lafayette	3.50%	-	2.90%	1.10%	0.985%	8.485%
Longmont	3.53%	-	2.90%	1.10%	0.985%	8.515%
Louisville	3.65%	-	2.90%	1.10%	0.985%	8.635%
Lyons	3.50%	-	2.90%	1.10%	0.985%	8.485%
Nederland	4.00%	-	2.90%	1.10%	0.985%	8.985%
Niwot	-	-	2.90%	1.10%	0.985%	4.985%
Niwot Local Improvement District	-	1.00%	2.90%	1.10%	0.985%	5.985%
Superior	3.46%	-	2.90%	1.10%	0.985%	8.445%
Ward	2.00%	-	2.90%	1.10%	0.985%	6.985%
Unincorporated Boulder County	-	-	2.90%	1.10%	0.985%	4.985%