



## Sales Tax Rates

### Suppliers Of Building Materials & Fixtures

Sales tax rates vary depending on the location of the sales transaction and if various documentation is provided by the purchaser. Specific tax rate information for local transactions is provided below.

#### Tax Rates:

City Sales Tax Rate (Remit to City) – 4.0%

School Tax Rate (Remit to City) – 0.5%

Total City Sales Tax and School Tax Rate – 4.5%

State of Colorado Tax Rate (Remit to State) – 2.9%

Routt County Tax Rate (Remit to State) – 1.0%

Total Combined Tax Rate – 8.4%

Documentation provided	Inside City Tax Rate	Outside City Tax Rate
No permits or certificates	8.4%	3.9%
County building permits	7.4%	2.9%
City building permits	2.9%	2.9%
Sales tax licenses	0.0%	0.0%
Exemption certificates	0.0%	0.0%

### Location of transaction

The sales tax rate is determined by the location of the sales transaction. If items are picked up from the store, the transaction location is the store's location. If items are delivered by the retailer, the transaction location is the delivery location.

### Building permits

When a builder acquires a building permit, construction use tax is paid to the City and County for a City Building Permit and to the County for a County Building Permit. Purchases of incorporated building materials and fixtures would not be subject to local taxes that were paid on the permit. Purchases of items not incorporated into the building are subject to the full tax rate. Invoices should indicate the building permit number and jobsite location.

## **Sales tax licenses**

Retailers can present their Colorado or Steamboat Springs Sales Tax License when making purchases for taxable resale. The purchaser must be engaged in the business of reselling the property being purchased. The seller must collect tax on items which a purchaser personally uses. The seller should maintain record of sales tax license numbers.

## **Exempt certificates**

Contractors making materials purchases for projects for exempt organizations can present the Contractors' **Exempt Certificate**. This exempts the contractor and subcontractors from sales taxes on purchases for the project noted on the certificate.

Please contact the City of Steamboat Springs Sales Tax Division for additional information. (970) 879-2060.

Note: This information is not binding on the City of Steamboat Springs, nor does it replace, alter or supersede the Steamboat Springs Revised Municipal Code.