

County 1 percent sales tax takes effect Jan. 1

El Paso County's one percent sales tax, approved by voters in a special election September 15, 1987, will go into effect at 12 01 a m , January 1, 1988

The tax will be imposed upon the sale at retail of tangible personal property and the furnishing of certain services in the County, and a use tax only for the privilege of using or consuming in the County any construction and building materials purchased at retail, and for the privilege of storing, using or consuming in the County any motor and other vehicles, purchased at retail on which registration is required all in accordance with the provisions of article 2 of title 29, C R S For specific questions regarding the sales tax, call 1-534-1208, a Denver number

SALES TAX

By resolution, the Board of County Commissioners imposed a sales tax of one percent (1 %) of the gross receipts upon the sale of tangible personal property at retail and the furnishing of certain services as provided in section 29-2-105 (1) (d), C R S , upon all taxable transactions in the County

The tangible personal property and services taxable pursuant to this Resolution shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C R S , and are subject to the same exemptions as those specified in Section 39-26-114, C R S (expressly including certain exemptions as provided herein)

Adoption of State Rules and Regulations. The imposition of the tax on the sale at retail of tangible personal property and the furnishing of certain services subject to this tax are in accordance with schedules set forth in the rules and regulations of the Colorado Department of Revenue, and in accordance with any regulations which may be enacted by separate resolution of the Board

Delivery Charges Included. The gross receipts from sales include delivery charges, when such charges are subject to the sales and use tax of the State of Colorado imposed by Article 26 of Title 39, C R S , regardless of the place to which delivery is made

Exemptions. Exempt from County sales taxation are all of the tangible personal property and services which are exempt under Section 39-26-114, C R S , expressly including the exemption for

sales of food, sales and purchases of electricity, coal, wood, gas (including natural, manufactured, and liquified petroleum gas), fuel oil or coke sold to occupants of residences, and sales and purchases of machinery or machine tools, as specified in Section 39-26-114 (11), C R S

Nonresident Exemption. All sales of tangible personal property on which a specific ownership tax has been paid or is payable is exempt from the subject sales tax when such sales meet both of the following conditions

(a) The purchaser is a nonresident of or has his principal place of business outside of the County, and

(b) Such tangible personal property is registered or required to be registered outside the limits of the County under the laws of the State of Colorado

Exemption for Construction Materials Subject to Use Tax. The value of construction and building materials on which a use tax has previously been collected by the County is exempt from the County sales tax if the materials are delivered by the retailer or his agent to a site within the limits of the County

Place of Sale. All retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the County or to a common carrier for delivery to a destination outside the limits of the County If a retailer has no permanent place of business in the County, or has more than one place of business, the place or places at which the retail sales are consummated shall be determined by the provisions of Article 26 of Title 39, C R S , and by the rules and regulations promulgated by the Department of Revenue of the State of Colorado

Sales Tax License. No separate County sales tax license shall be required Any person engaging in the business of selling tangible personal property at retail or furnishing certain services as herein specified shall annually obtain and hold a state license

Vendor's Fee. At the time of making a monthly return of the sales taxes, every retailer shall be entitled to subtract from the sales tax remitted a sum equal to three and one-third percent (3 1/3) of said tax as a fee, which fee shall be known as the "Vendor's Fee " Any retailer delinquent in remitting said tax shall forfeit such Vendor's Fee unless good

cause be shown for delinquent remittance

Collection, Administration and Enforcement. The collection, administration and enforcement of the sales tax imposed by this Resolution will be performed by the Executive Director of the Department of Revenue of the State of Colorado in the same manner as the collection, administration and enforcement of the Colorado state sales tax

Property Taxed. A countywide use tax of one percent (1 %) is only for the privilege of using or consuming in El Paso County any construction and building materials purchased at retail and for the privilege of storing, using or consuming any motor and other vehicles purchased at retail on which registration is required

Definition. The term "construction and building materials" means any tangible personal property which is stored, used or consumed in the County, and which is intended to become part of, attached to, or a component of any building, structure, road or appurtenance in the County

Use Tax Exemptions. In no event shall the use tax imposed by this Resolution extend or apply

(a) To the storage, use or consumption of any tangible personal property the sale of which is subject to a retail sales tax imposed by the County

(b) To the storage, use or consumption of any tangible personal property purchased for resale in the County, either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business

(c) To the storage, use, or consumption of tangible personal property brought into the County by a nonresident thereof for his own storage, use, or consumption while temporarily with the County, however, this exemption does not apply to the storage, use, or consumption of tangible personal property brought into this state by a nonresident to be used in the conduct of a business in this state

(d) To the storage, use, or consumption of tangible personal property by the United States government or the State of Colorado, or its institutions, or its political subdivisions in their governmental capacities only or by religious or charitable corporations in the conduct of their regular religious or charitable functions

(e) To the storage, use, or consumption of tangible

personal property by a person engaged in the business of manufacturing or compounding for sale, profit, or use any article, substance, or commodity, which tangible personal property enters into processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded, or furnished and the container, label, or the furnished shipping case thereof

(g) To the storage, use, or consumption of any article of tangible personal property the sale or use of which has already been subjected to a sales or use tax of another county equal to or in excess of that imposed by this Resolution A credit shall be granted against the use tax imposed by this Resolution with respect to a person's storage, use or consumption in the County of tangible personal property purchased by him in a previous county The amount of the ' credit shall be equal to the tax paid by him by reason of the imposition of a sales or use tax of a previous county on his purchase or use of the property The amount of the credit shall not exceed the tax imposed by this Resolution

(h) To the storage, use, or consumption of tangible personal property and household effects acquired outside of the County and brought into it by a nonresident acquiring residency

(i) To the storage or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the County and he purchased the vehicle outside of the County for use outside the County and actually so used it for a substantial and primary purpose for which it was acquired and he registered, titled, or licensed said motor vehicle outside of the County

(j) To the storage, use, or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to the effective date of this use tax

(k) To the storage, use, or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into at any time prior to the effective date of this resolution

Motor and other Vehicle Use Tax Collection. The use tax is applicable to every motor and other vehicle purchased at retail on which registration is required by the laws of the State of

Colorado, and no registration shall be made of any motor vehicle for which registration is required, and no certificate of title shall be issued for such vehicle or for a mobile home by the Colorado Department of Revenue or its authorized agent until any tax due upon the storage, use, or consumption thereof pursuant to this Resolution has been paid

The use tax imposed by this Resolution will be collected by the County Clerk and Recorder, as the authorized agent of the Colorado Department of Revenue The proceeds of the use tax will be paid to the County periodically in accordance with an agreement to be entered by and between the County and the Colorado Department of Revenue

Construction and Building Materials Use Tax Collection. The collection of the use tax for construction and building materials will be administered at the direction of the Board The use tax may be paid by estimate through the payment of the tax at the time permits are issued for building and construction As an alternative to the estimate procedure provided above, payment of this use tax may be made by the filing by any applicant for a building permit of an affidavit stating that the applicant intends to purchase all building and construction materials necessary for the project described in the building permit application from a licensed retailer licensed within the County Every building permit applicant who utilizes the alternative procedure provided above shall maintain and preserve detailed purchase and receipt records which shall be subject to inspection and audit by employees of the Board, and any unpaid taxes due shall be subject to collection The collection and administration of the use tax imposed by this Resolution shall be performed at the direction of the Board in substantially the same manner as the collection, administration and enforcement of the Sales and Use Tax of the State of Colorado

No Distribution to Municipalities. The Board has determined not to distribute any percentage or portion of the sales and use tax revenues to municipalities within the County

The above legal notice was published as a service to the public by the El Paso County Board of Commissioners