

Sales/Use:

Colorado: New Law Defines “Digital Goods” and Codifies their Treatment as Taxable TPP

H.B. 1312, signed by gov. 6/23/21. Recently enacted legislation revises some Colorado sales and use tax provisions, including:

URL: <https://leg.colorado.gov/bills/hb21-1312>

- Codifying Colorado’s treatment of digital goods by including “digital goods” in the definition of taxable “tangible personal property;”
- Defining “digital goods” as “any item of tangible personal property that is delivered or stored by digital means, including but not limited to video, music, electronic books, or computer files;” and
- Applying Colorado sales tax to amounts charged for mainframe computer access.

See forthcoming Multistate Tax Alert for more details on this legislation, and please contact us with any questions in the meantime.

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