

## Sales/Use/Indirect:

### Colorado: Draft Proposed Rules on Retail Delivery Fee to be Discussed at Stakeholder Meeting

*Draft Proposed Regs. sections 39-21-116.5, 43-4-218, Colo. Dept. of Rev. (5/20/22).* The Colorado Department of Revenue (Department) announced that it is convening a stakeholder workgroup on June 23, 2022 to discuss the promulgation of rules on Colorado's new "retail delivery fee," which generally applies to all deliveries by motor vehicle to a location in Colorado with at least one item of tangible personal property subject to Colorado sales or use tax [see *State Tax Matters*, Issue 2022-19, for the Department's earlier guidance on the new retail delivery fee]. The Department states that it would "particularly appreciate information regarding how purchaser-initiated deliveries to a nearby store are fulfilled" and "welcomes input from the public" regarding whether these transactions satisfy the definition of a "retail delivery" under Colo. Rev. Stat. section 43-4-218(2)(e) in light of those facts. According to the Department, the purpose of one draft proposed rule is to set forth the manner in which retail delivery fees are collected, administered, and enforced. The June 23 public meeting may be attended in person or virtually, and written comments are due on the same date. Please contact us with any questions.

**URL:** <https://tax.colorado.gov/news-article/stakeholder-workgroup-meeting-retail-delivery-fees>

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220513\\_8.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220513_8.html)

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