

Sales/Use/Indirect:

Colorado: City of Denver Enacts Sales and Use Tax Exemption on State Retail Delivery Fee

Bill No. 22-0901, signed by mayor 8/24/22. A recently enacted ordinance for the City of Denver, Colorado (City) amends the City's municipal code to exempt from City sales and use taxation certain government fees, including 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 Colorado Department of Revenue's earlier guidance on this new retail delivery fee]. Please contact us with any questions.

URL: <https://denver.legistar.com/LegislationDetail.aspx?ID=5739548&GUID=AA0B1894-EF24-4377-A873-2DDDF647D78D>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2022/STM/220513_8.html

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