

Sales/Use/Indirect:

Colorado: Proposed Rules on Retail Delivery Fee to be Discussed at Virtual Public Hearing

Proposed Regs. sections 39-21-116.5, 43-4-218, Colo. Dept. of Rev. (9/23/22). The Colorado Department of Revenue issued proposed 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 earlier administrative guidance on the new retail delivery fee]. The proposal sets forth the manner in which retail delivery fees are collected, administered, and enforced. A virtual public hearing to discuss the proposal will be held on November 3, 2022, and written comments are due on the same date. Please contact us with any questions.

URL: <https://tax.colorado.gov/news-article/notice-of-proposed-rulemaking-retail-delivery-fees>

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

— Lance Williams (Denver)
Managing Director
Deloitte Tax LLP
lancwilliams@deloitte.com

Jeff Maxwell (Denver)
Senior Manager
Deloitte Tax LLP
jemaxwell@deloitte.com

Metisse Lutz (Denver)
Senior Manager
Deloitte Tax LLP
mlutz@deloitte.com

Mikaela Neumuller (Denver)
Manager
Deloitte Tax LLP
mneumuller@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.