

Sales/Use/Indirect:

Colorado Department of Revenue Adopts Rules Implementing New Retail Delivery Fee

Adopted Regs. sections 39-21-116.5, 43-4-218, Colo. Dept. of Rev. (2/14/23). The Colorado Department of Revenue (Department) adopted 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 rules set forth the manner in which retail delivery fees are collected, administered, and enforced. While doing so, the Department also explains that it "is aware of bills introduced in the General Assembly related to retail delivery fees," and that "if any of those bills pass, the Department will conduct future rulemaking to harmonize the rule with any enacted bill." Please contact us with any questions.

URL: <https://tax.colorado.gov/news-article/adopted-retail-delivery-fees-rules>

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

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