

## Sales/Use/Indirect:

### Colorado: New Law Permits Retailers to Pay Retail Delivery Fee on Behalf of Purchasers

*S.B. 143*, signed by gov. 5/4/23. Recently signed legislation revises several provisions under Colorado’s “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 2023-7, and *State Tax Matters*, Issue 2022-19, for earlier administrative guidance on Colorado’s retail delivery fee], by allowing electing sellers to pay the fee on the purchaser’s behalf subject to certain underlying requirements and limitations. The new law revises some relevant definitions and explains implementation of the new retail delivery fee remittance procedures for electing sellers, as well as provides an exemption from the fee for certain qualified businesses with retail sales of \$500,000 or less in the previous calendar year. Please contact us with any questions.

**URL:** <https://leg.colorado.gov/bills/sb23-143>

**URL:** [https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/STM/230217\\_8.html](https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/STM/230217_8.html)

**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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