

Sales/Use/Indirect:

Colorado DOR Summarizes New Law Revising Implementation of the Retail Delivery Fee

Press Release: Retail delivery fees no longer apply to qualified small, new businesses, Colo. Dept. of Rev. (5/9/23). The Colorado Department of Revenue (Department) summarized recently signed legislation that revises Colorado's retail delivery fee [see S.B. 143, signed by gov. 5/4/23, and *State Tax Matters*, Issue 2023-19, for more details on these law changes], explaining that it gives "qualified small and new businesses" an exemption from the fee, as well as allows businesses to elect to pay the fee on behalf of their customers "without separately stating the fee amount on a receipt or invoice or collecting it directly from the customer." The Department also clarifies that consumers are *not* eligible for a refund of any Colorado retail delivery fees collected and remitted to the Department by a qualified small or new business before the legislation's effective date. Prior to this law change, the Department notes that all physical and online retailers that delivered taxable goods in Colorado were required to collect the retail delivery fee and remit that amount with their regular sales tax filings; and these businesses had to itemize the total of the fees on the receipt or invoice as one item called "retail delivery fees." Please contact us with any questions.

URL: <https://tax.colorado.gov/press-release/retail-delivery-fees-no-longer-apply-to-qualified-small-new-businesses>

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

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2023/STM/230512_10.html

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