



Department of Finance
Treasury Division
Tax Compliance – Audit Unit

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DENVER COMBINED TAX RATES

Effective 1-1-2019*

SALES TAX:

REGULAR & MEDICAL MARIJUANA

4.31% Denver
2.90% State
1.00% RTD
.10% Cultural Facilities District

8.31%

SHORT TERM CARRENTALS

7.25% Denver
2.90% State
1.00% RTD
.10% Cultural Facilities District
11.25%

LODGER'S TAX less than 50rooms

10.75% Denver
2.90% State
1.00% RTD
.10% Cultural Facilities District
14.75%

LODGER'S TAX 50 or more rooms

10.75% Denver
1.00% Tourism Improvement District
2.90% State
1.00% RTD
.10% Cultural Facilities District
15.75%

Facilities Development

Admissions Tax (FDA)
10% of cost of admission

FOOD AND BEVERAGE & LIQUOR STORES

4.00% Denver
2.90% State
1.00% RTD
.10% Cultural Facilities District
8.00%

RETAIL MARIJUANA

9.81% Denver*
15.00% State*
1.00% RTD
.10% Cultural Facilities District
25.91%

*Note: Medical Marijuana is
taxed at regular State sales tax rate (2.9%), RTD
(1%), CFD (0.10%) and Denver (4.31%) for
combined 8.31% rate

AVIATION FUEL

4¢ Per Gallon – Denver
4.00% State (2.90% State, 1.00% RTD
& .10% CFD)

Occupational Privilege Tax(OPT)

\$5.75/employee/month
\$4.00/employer/month

Telecommunications

Business Tax (TBT)
\$1.12/month/Denver account

NOTE: For information regarding RTD, State, or the Cultural Facilities District
please call the State of Colorado at (303) 238-7378.