### 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 CAR RENTALS**
- 7.25% Denver
- 2.90% State
- 1.00% RTD
- .10% Cultural Facilities District
- **11.25%**

**LODGER’S TAX less than 50 rooms**
- 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

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

#### FOOD AND BEVERAGE & LIQUOR STORES

**REGULAR & MEDICAL MARIJUANA**
- 4.00% Denver
- 2.90% State
- 1.00% RTD
- .10% Cultural Facilities District
- **8.00%**

**SHORT TERM CAR RENTALS**
- 7.25% Denver
- 2.90% State
- 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