

City and County of Denver, Colorado

TAX GUIDE

Topic No. 53

WORKS OF ART

Sales of physical artwork or artistic expressions including, but not limited to sculpture, paintings, jewelry, and other crafts are considered taxable as tangible personal property even if the work of art may express an original idea. Digital artwork including, but not limited to books, music and downloadable patterns are also taxable. The purchaser's primary interest is the property or product being purchased.

The purchase price is the gross value of all materials, labor, service, and profit included in the price charged to the user or consumer for the tangible personal property or product.

Generally custom-made items are subject to sales/use tax in Denver with the exception of the artist's original model prototype. The artist is subject to the payment of sales/use tax on the materials necessary in the creation of the original artist's prototype NOTE: Any subsequent sale of the original artist's model prototype or copies of that work of art are sales of tangible personal property or products are subject to sales tax.

REFERENCES

- * DRMC Section 53-25(1). Imposition of tax.
- * DRMC Section 53-37(b). Application to manufacturers of tangible personal property.
- * DRMC Section 53-96(1). Imposition of tax.
- * DRMC Section 53-106(b). Application to manufacturers of tangible personal property.

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT DENVER TAX LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE DRMC AND APPLICABLE RULES AND REGULATIONS.

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