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%

**FOOD AND BEVERAGE & LIQUOR STORES**
- 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
- 1.00% RTD
- .10% Cultural Facilities District
- 11.25%

**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

**LODGER’S TAX less than 50 rooms**
- 10.75% Denver
- 2.90% State
- 1.00% RTD
- .10% Cultural Facilities District
- 14.75%

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

**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

**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.