



MIKE JOHNSTON
Mayor

CITY AND COUNTY OF DENVER

DEPARTMENT OF FINANCE

TREASURY DIVISION
WELLINGTON E. WEBB BLDG.,
201 W. COLFAX AVE., MC 1001
DEPT 1009
DENVER, COLORADO 80202
FAX: (720) 913-9455

Denver Account # _____

CONSTRUCTION EQUIPMENT DECLARATION FOR PRORATION OF DENVER USE TAX

Job Name: _____ **Contractor:** _____
Location: _____ **Address:** _____
_____ **Contact Person/Telephone:** _____

In accordance with Sec. 53-114 of the Denver Revised Municipal Code (DRMC), declaration is made that the following pieces of construction equipment will be brought within the boundaries of the City and County of Denver for use on the above construction job. It is anticipated that the pieces of equipment listed below will be located within the City and County of Denver for a duration of _____ days, from _____ to _____ (give dates).

<u>Date of Purchase</u>	<u>Purchase Price</u>	<u>Current Market Value</u>	<u>Equipment Description</u>	<u>Serial Number</u>	<u>Taxes Paid**</u>

Signature _____ Title _____ Date _____

Additional requirements and conditions:

- ✓ This declaration must be made prior to or on the date the equipment comes into the City and County of Denver.
- ✓ An amended declaration must be filed stating any changes to previously filed declarations at least once every 90 days after the equipment comes into Denver or within ten days after substantial completion of work if equipment is in Denver for less than 90 days.
- ✓ If declaration is filed as required by the DMRC at Sec. 53-114 (d) 3, any piece of construction equipment for which the purchase price was less than \$2,500 need not be reported, provided that the construction equipment is temporarily within Denver for 30 consecutive days or less.
- ✓ Credit for legally imposed sales/use tax paid to another city, county and/or state is allowed to the extent that the tax rate charged does not exceed 8.81% (8.31% prior to 1/1/2021; 7.65%% prior to 1/1/19). Documented proof must be maintained with taxpayer's records; the purchase invoice and/or initial registration in the jurisdiction where the equipment is primarily maintained is acceptable.
- ✓ Failure to comply with the requirements of the DMRC at Sec. 53-114 may result in ineligibility for tax reduction.

**Proof of payment is required.

Please keep a copy of this form for your records. Declarations should be submitted to constructiontaxinfo@denvergov.org.