



**Department of Finance**  
Treasury Division  
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# DENVER COMBINED TAX RATES

Effective 1-1-2025\*

## SALES TAX:

### REGULAR & MEDICAL MARIJUANA

5.15% Denver  
2.90% State  
1.00% RTD  
.10% Cultural Facilities District  
  
9.15%

### SHORT TERM CARRENTALS

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

### FOOD AND BEVERAGE & LIQUOR STORES

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

### RETAIL MARIJUANA

10.65% Denver\*  
15.00% State\*  
1.00% RTD  
.10% Cultural Facilities District  
26.75%

\*Note: Medical Marijuana is  
taxed at regular State sales tax rate (2.9%), RTD  
(1%), CFD (0.10%) and Denver (5.15%) for  
combined 9.15% 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.