

# City of Pueblo, Colorado

## TAX GUIDE

### SALES TAX

The City of Pueblo is a home rule city in the State of Colorado. As such, Pueblo collects and administers its own sales/use tax. The City of Pueblo's tax regulations differ from those imposed by the State of Colorado and other taxing jurisdictions within the State of Colorado. Tax due to the City of Pueblo should **NOT** be sent to the State of Colorado or any other taxing jurisdiction. Remitting City of Pueblo tax to the State of Colorado or any other taxing jurisdiction does not relieve the taxpayer of the responsibility of remitting the tax to Pueblo.

The City of Pueblo imposes a three and .7 percent (3.7%) sales tax on the purchase price paid or charged on retail sales, leases or rentals of tangible personal property, and on certain services. Taxable services include, but are not limited to, the sale or furnishing of telephone and certain telecommunication services, electricity, steam and natural gas for domestic or commercial consumption, informational and lodging services.

The purpose of the sales tax is to generate funds for the payment of expenses of operating and improving the City and its facilities and for the payment of principal and interest due on certain municipal bonds.

The purchase or sale of **ALL** tangible personal property and taxable services are subject to City of Pueblo sales tax *unless they are specifically exempted*. The accompanying tax guides address these exemptions. If you have any further questions, please contact the City of Pueblo Sales Tax Office at (719) 553-2659.

Any person making taxable retail sales in Pueblo is required to be licensed to collect and remit sales tax. Sales tax returns are required to be filed with remittance on or before the 20th day of the month following the close of the taxable period. Sales tax license applications may be obtained by contacting the City of Pueblo Sales Tax Division.

A retailer holds sales taxes in trust for the City. These taxes are public funds and the property of the City in the hands of the retailer until paid over to the City.

#### **RELATED TAX GUIDES:**

Filing Periods  
Use Tax  
Exemption – Burden of Proof

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