



Mark Kozik

Of Counsel
303.295.8191
Denver
makozik@hollandhart.com

Colorado Sales and Use Tax—Changes and Continuities

Publication — Spring 2020

This article is reprinted with the publisher's permission, and originally appeared in the Journal of State Taxation Spring 2020 edition, published by Wolters Kluwer. Copying or distribution without the publisher's permission is prohibited.

It is safe to say that the Wayfair decision has impacted all 45 states that impose a sales and use tax. However, its impact in Colorado is particularly complex, both substantively and procedurally, because of the number of different taxing jurisdictions that must be considered and, because while the sales and use tax bases in some of the state's local jurisdictions tend to follow the state-level sales and use tax bases. Some 72 local jurisdictions in the state are "home-rule" cities/towns that have their own substantive and procedural rules that are largely independent of the state-level rules. Finally, in addition to providing an economic presence threshold for sales tax collection, legislation enacted in 2019 also provides new sourcing requirements, with different rules applying depending on whether the seller meets a \$100,000 Colorado-sales threshold.

Co-authors Mark Kozik and Bruce M. Nelson provide a detailed discussion and guide through the maze of Colorado's state sales tax, its changes since Wayfair, and the impact of those changes on the state, state-administered local jurisdictions, and the home-rule jurisdictions in the state.

Mark Kozik is of counsel in Holland & Hart's tax practice group in Denver, Colorado. He advises clients on state and local tax matters, including income, franchise, sales, and use tax issues.

Please click here to read the full article: [Colorado Sales and Use Tax—Changes and Continuities](#).