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Colorado Sales and Use Tax: Changes and Continuities

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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, in others they do not. Plus, 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 which apply depending on whether the seller meets a \$100,000 Colorado-sales threshold. Welcome to Colorado!

Co-authors Mark Kozik, of counsel in Holland & Hart's Tax Practice in Denver, and Bruce M. Nelson, CPA and Editor-in-Chief of the *Journal of State Taxation*, 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.

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