



Sales/Use Tax Rate

Effective 1/1/2021 – 6/30/2021 (8.635%)

State of Colorado (4.0%)

State Sales/Use Tax	2.90%	Exemptions on food for home consumption; manufacturing machinery and tools; gas, electricity, etc., for home use
RTD (Regional Transportation District)	1.00%	Exemption on food for home consumption and on gas, electricity, etc., for home use
CD (Cultural Facilities District)	0.10%	Applies to all sales that are subject to RTD tax

County of Boulder (0.985% Sales Tax) – Use tax on Building Materials and Motor Vehicles

Open Space	0.475%	0.125% ending 12/31/34, 0.10% ending 12/31/24, 0.10% ending 12/31/29, 0.15% ending 12/31/30
Worthy Cause	0.05%	Effective 1/1/19, ending 12/31/33
Jail improvements	0.05%	Perpetuity
Jail Enhancements/Alternative Sentencing	0.185%	Effective 01/01/20, ending 12/31/24
Transportation Improvements	0.10%	Effective 7/1/09, ending 6/30/24
Sustainability	0.125%	Effective 1/1/20, ending 12/31/34

City of Louisville (3.65%)

Sales/Use Tax	3.00%	Ordinance #981
Open Space	0.375%	Effective 1/1/04, ending 12/31/24
Historic Preservation	0.125%	Effective 1/1/09, ending 12/31/28
Recreation	0.15%	Effective 1/1/18 (Ordinance 1724)

TOTAL 8.635%