



**COLORADO**  
Department of Revenue  
Taxation Division

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**IMPORTANT TAX RATE NOTICE**

The Department of Revenue has changed the County Lodging Tax rate per Special Rule 45 (see below). Our records indicate that you are affected by this mandatory rate change. Effective July 1, 2020, the new County Lodging Tax rate is 2.0%. Please be certain to update all procedures and any software you might utilize for tax collection purposes. You may refer to the Taxation website for additional changes that are effective July 2020 at <https://www.colorado.gov/pacific/tax/sales-tax-rate-changes>

DEPARTMENT OF REVENUE  
Taxation Division  
SALES AND USE TAX – SPECIAL RULES FOR SPECIFIC BUSINESSES  
1 CCR 201-5

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**Special Rule 45. County Lodging Taxes.**

**Basis and Purpose.** The bases for this rule are sections 24-35-108(1)(e), 29-2-106(5), 30-11-107.5, and 39-21-112(1), C.R.S., section 39-26.1-113, C.R.S. (1987) (1987 Colo. Sess. Laws, ch. 176, §12), and section 29-2-108, C.R.S. (1991) (1991 Colo. Sess. Laws, ch. 316, §3). The purpose of this rule is to establish the effective date for the restoration of a rate of two percent for county lodging taxes adopted at such rate by resolution, but that were temporarily reduced by operation of certain statutory provisions that have since been repealed.

- (1) Effective July 1, 2020, any county lodging tax will be restored to a rate of two percent if:
  - (a) the county imposed the tax at a rate of two percent by resolution adopted in accordance with section 30-11-107.5, C.R.S., and a resolution imposing the two percent rate remains in effect on July 1, 2020; and
  - (b) the tax had been reduced solely by operation of either:
    - (i) section 30-11-107.5(3)(b)(II), C.R.S., based upon the temporary increase in the state tourism tax enacted by House Bill 87-1214 (1987 Colo. Sess. Laws, ch. 176, §§1 & 12); or
    - (ii) the combined effects of section 30-11-107.5(3)(b)(II), C.R.S., based upon the temporary increase in the state tourism tax enacted by House Bill 87-1214 (1987 Colo. Sess. Laws, ch. 176, §§1 & 12) and section 29-2-108, C.R.S. (1987), because the total sales tax imposed on transactions subject to the county lodging tax exceeded seven percent.