

**ROARING FORK TRANSPORTATION AUTHORITY
BOARD OF DIRECTORS FLMM ADVISORY COMMITTEE MEETING**

TIME: 12:00 p.m. – 2:00 p.m., Monday, March 3, 2025

Location: In-person at The Bunker, 1340 Main Street, Carbondale, CO 81623

To participate via WebEx go to www.rfta.com/board-meetings/.

(This Agenda may change before the meeting)

	Agenda Item	Purpose	Est. Time
1	Call to Order/ Roll Call:	Quorum	12:00 p.m.
2	Approval of Minutes:	Approve	12:01 p.m.
	A. RFTA Board of Directors FLMM Advisory Committee Meeting, January 13, 2025, page 2		
3	Presentations/ Action Items:	Discussion	12:05 p.m.
	A. First Last Mile Mobility (FLMM) Reserve Grant Program: Exploring Funding Options and Next Steps, page 5		
	B. Questions for Consideration	Discussion	12:50 p.m.
4	Issues to be Considered at Next Meeting:	Meeting Planning	1:45 p.m.
	To Be Determined at the March 3, 2025 meeting		
5	Updates to be Presented at Next Regular Board Meeting:	Meeting Planning	1:46 p.m.
6	Adjournment:	Adjourn	1:50 p.m.

ROARING FORK TRANSPORTATION AUTHORITY
BOARD OF DIRECTORS FIRST/LAST MILE MOBILITY (FLMM) ADVISORY COMMITTEE MEETING MINUTES
January 13, 2025

Board Members Present (or WebEx):

Ben Bohmfalk, Committee Chair, (Town of Carbondale); Colin Laird, Committee Co-Chair, (Town of Carbondale); Greg Poschman, (Pitkin County); David Knight, (Town of Basalt); Torre, (City of Aspen); Erin Zalinski, (City of Glenwood Springs)

Staff Present (or via WebEx):

Kurt Ravenschlag, Chief Executive Officer (CEO); David Pesnichak, Chief Operating Officer (COO); Michael Yang, Chief Financial Administrative Officer (CFAO); Craig Dubin, Chief of Staff (CoS); David Johnson, Director of Sustainability and Legislative Affairs; Mary Harlan, Mobility Coordinator; Kim Wells, Executive Assistant

Visitors Present (or via WebEx):

Mirte Mallory, (Executive Director, We- cycle); Travis Gleason, (Basalt Connect “Downtownner”); Lynn Rumbaugh, (Transportations Program Manager, City of Aspen); Lee Barger, (Transportation Engineer, City of Glenwood Springs)

Agenda

1. Call to Order/ Roll Call:

Ben Bohmfalk called the meeting of the FLMM Advisory Committee to order at 9:09 a.m. declaring a quorum (6-members present) and the meeting began at 9:10 a.m.

2. Approval of Minutes:

Greg Poschman moved to approve the December 9, 2024 Meeting Minutes and Colin Laird seconded the motion. The motion was unanimously approved.

3. Presentation/ Action Items:

First Last Mile Mobility (FLMM) Reserve Grant Program: Existing Conditions and Next Steps

Bohmfalk opened the meeting with a reminder of the committee’s Board approved purpose: to define RFTA’s long-term role in FLMM, specifically addressing funding.

Mary Harlan then presented an overview of the last meeting where four main questions were presented and discussed:

1. Should RFTA continue with its current program?
2. Should RFTA continue to fund capital and operating requests?
3. Should RFTA strictly adhere to the 3-year funding commitment at 50%?
4. Is it possible to allocate funding between RFTA and jurisdictions based on FLMM data?

Slides were presented covering data from the Town of Basalt’s case study, current and future funding opportunities, unified transportation app options, and the integration of a comprehensive transit map.

Harlan shared updates regarding staff research on state and federal grant opportunities that RFTA could pursue for individual jurisdictions, noting that the current case study of 50% support in Basalt will be decreasing. She presented the data from the Basalt case study which outlined the current funding sources, needs, and program use. The program has experienced an average increase in ridership of approximately 14% over the past three years,

highlighting the need for its continuation. Complexities of data collection and specific destinations were mentioned and discussed and Harlan noted that RFTA will be conducting its tri-annual review on ridership later this year, which will help further distinguish trips and use.

Cost breakdowns and funding trends under various scenarios of support were then shared and discussed. The group agreed that a tiered approach, or needs-based funding support would be preferred to better accommodate smaller jurisdictions that may not have the same size budget as other jurisdictions.

The Basalt case study highlighted what planning had previously overlooked in the FLMM reserve grant and may require consideration moving forward. In particular, strategizing for any infrastructure modifications to effectively target and expand microtransit as needed. The group agreed that examining individual needs would be highly beneficial given the diversity present in each jurisdiction. This would enable programs and funding to be more effectively tailored to meet the specific needs of the jurisdiction in question.

Alternative funding sources were also mentioned and discussed such as property taxes, paid parking, sponsorships or other forms of business support, and philanthropy.

During the meeting on December 9th, the group expressed a strong interest in creating a unified transportation app aimed at improving the rider experience, trip planning, and payment processes. Staff reviewed three specific apps, with Transit App emerging as the best choice for its user-friendly interface and seamless integration. This application features a paywall; however, the possibility of RFTA membership was considered as a way to eliminate this barrier for individual users.

The request for a more detailed transit map showing fixed lines, microtransit, and bike share options is currently being researched, and a sample link was shared in the slides for individual members to explore further on their own.

4. Next Steps:

The group identified some specific recommendations, though further details need to be flushed out before the group will feel ready to present to the larger Board of Directors.

1. The group supports continuing long-term funding for the FLMM program.
 - a. Staff will continue to research funding options such as regional combined funding opportunities and will present detailed options at the next meeting.
2. RFTA's funding focus will be on supporting connections to trunk-line services.
 - a. Staff will conduct additional research and collect data to gain a better understanding of trips and ridership.
3. Staff will conduct a competitive bid process to help identify unified transit and FLMM apps.
4. Continued discussion of needs-based funding.
5. The following order of support was prioritized: bike share obligations, microtransit and bike share requests, followed by infrastructure projects and planning assistance.

6. Jurisdictions will identify and articulate their specific goals with FLMM planning and needs, such as reducing parking demand or connecting Willits to the greater Basalt area, etc., while also evaluating existing services provided and working to reduce redundancies and increase efficiencies.
 7. Jurisdictions will gather data to see what they currently contribute vs. total costs and the extent to which these contributions support regional connections vs. local connections.
 8. Staff will research efficiencies for RFTA service operations.
 9. Staff will create a simple map of jurisdictions, fixed routes, microtransit service areas, bikeshare docking stations, and RFTA trails at the request of the Board.
 10. Staff will identify specific long-term and short-term steps that both jurisdictions and RFTA can take based on jurisdictions' budgets and goals for FLMM.
5. **Next Meeting:** 12:00 a.m. – 2:00 p.m.; March 3, 2025, The Bunker, 1340 Main Street, Carbondale, CO 81623, and via WebEx Teleconference, for those who are unable to attend in person.

6. **Adjournment**

FIRST AND LAST MILE MOBILITY (FLMM) RESERVE GRANT PROGRAM: EXPLORING FUNDING OPTIONS

RFTA FLMM Board Advisory Committee Meeting
March 3, 2025

Introduction

Since the inception of the First and Last Mile Reserve (FLMMR) fund and grant program in 2021, microtransit and bikeshare services have increased connectivity along the RFTA trunk line and within the RFTA jurisdictions. WE-cycle has seen a 64.8% increase in docking stations, and a 184.7% increase in rides to date. Basalt, Carbondale, and Glenwood Springs have established microtransit services with the Downtowner, LLC, and ridership has steadily increased in both Basalt and Carbondale. Glenwood Springs is slated to start their service in April.

An evident concern disclosed at the FLMM Board Advisory Committee work sessions was jurisdictions' ability to fund FLMM services once grant funding tapers, and is potentially exhausted. At the January 13 FLMM Board Advisory Committee work session, grant opportunities were considered, results from a case study on Basalt were examined, a unified transportation app was discussed, and preliminary ideas for an integrated transportation map was presented.

Further, staff recommended making the FLMM grant program available for planning purposes in the upcoming 2025 grant application year. A jurisdiction's ability to prepare for the cost of microtransit following reduction and exhaustion of FLMM Reserve grant funds requires collaborating with the Downtowner, conducting surveys, data collection, and budgeting. Jurisdictions' understanding of the specific role of FLMM and adequately analyzing bikeshare and microtransit ridership data will be key to understanding transportation connectivity in our region and the longevity of those services. Providing an opportunity to fund planning within jurisdictions, with RFTA staff guidance and support, will help sustain FLMM throughout the region.

This memo will present information exploring funding options more extensively, advancing recommendations from the January 13th meeting.

MICROTRANSIT AND BIKESHARE: CURRENT CONDITIONS AND FUTURE FUNDING OPPORTUNITIES

Current Conditions

The passage of *Destination 2040* in 2018 and the execution of the bike share MOU and SOA between the local jurisdictions, WE-cycle and RFTA in 2023 has helped increase overall popularity of bikeshare in our region. Additionally, microtransit has been growing steadily growing due to the convenience and flexibility of on-demand transit, the affordability of free travel, and the public acceptance of app-based transportation services.

- In 2022, WE-cycle reported 54 stations and 91,709 rides for that year
- In 2024, 89 stations were operational and a total of 261,063 rides were taken, an average of around 800 rides per day
- Carbondale has seen a 241% increase in ridership since microtransit services started in July 2024
- Basalt has seen an 11% increase from December 2023

As a reminder, the table below outlines the years that each of the current microtransit FLMM grant recipients are eligible to apply for this funding based on the current guidelines:

Micro-Transit System FLMM Eligibility by Year - Current Program						
	2022	2023	2024	2025	2026	2027
Basalt				*		
Carbondale						
Glenwood Springs						

* Basalt permitted to apply for 2025 as 'grace year' during Board discussions on the future of the FLMM program

Below, the table shows the requests for microtransit granted to date as well as projected future requests based on eligibility under the current guidelines:

Micro-Transit Total Annual System Cost - Current Program Guidelines									
System	2022	2023	2024	2025	2026	2027	2028	2029	Notes
Basalt Connect	\$380,000	\$387,000	\$541,211	\$578,474	\$607,398	\$637,768	\$669,656	\$703,139	Basalt allowed 4th year of FLMM grant in 2025
Carbondale Downtowner			\$363,000	\$673,425	\$707,096	\$742,451	\$779,574	\$818,552	2024 was 6 months, 2025 for 12 months
Glenwood Micro-Transit				\$800,000	\$840,000	\$882,000	\$926,100	\$972,405	
Total	\$380,000	\$387,000	\$904,211	\$2,051,899	\$2,154,494	\$2,262,219	\$2,375,330	\$2,494,096	
FLMM Grant @ 50% for 3 Years	\$190,000	\$193,500	\$452,106	\$1,025,950	\$773,548	\$441,000	\$0	\$0	

* Projection Years, in grey, based on 5% annual increase; **Bold** = Years eligible for FLMM grant @ 50%

Short-term and Mid-term Solutions

Short-term and mid-term funding solutions were explored by RFTA staff and are currently being explored by jurisdictions and the Downtowner. The short-term options are those that could more easily be implemented by jurisdictions, are time and cost-effective, and require little-to-no resolution from community members. Sifting out opportunities that could help fund microtransit in the short- to mid-term will help while long-term solutions are investigated.

Of note, RFTA staff are willing and prepared to assist jurisdictions to identify short-, mid-, and long-term solutions for their jurisdictions. If necessary, jurisdictions may (if approved), apply for FLMM planning funds if outside expertise is desired or needed. This support could help jurisdictions assess individual financial need, collect new data or evaluate current data, implement other short-to-long-term solutions, and analyze infrastructure, operations or service demands.

Some short-term funding options that could be considered include:

- Charging a fee for microtransit services and
- Creating an equitable fee structure
- Advertisements from local businesses on both the exterior and interior of microtransit vans
- Searching for cost efficiencies already available in local budgets
- Consolidating pick-up and drop-off locations
- Microtransit passes that have a reduced fare when bought in bulk
- Local and state grant funding

Worth highlighting is the upcoming Colorado Clean Transit Enterprise' (CTE) funding. Under the recently signed Senate Bill 24-230 (See Exhibit 1, Legislative Council Staff's Final Fiscal Note for SB-24-230), fees implemented on oil and gas production and will be used to "expand transit service, frequency, ridership, and fund passenger rail projects, and to fund wildlife and land remediation services. It increases state, local, and statutory public entity revenue and expenditures on an ongoing basis beginning FY 2025-26." In FY 2025-26, this fee is anticipated to produce \$52.7 million in revenue, and roughly double in FY 2026-27 for use by the CTE.

This bill will create three new cash funds:

- 1) Local Transit Operations Cash Fund (70%)- used to expand transit service, increase transit frequency, and improve transit networks, increasing transit ridership. Money can be disbursed to local governments, local/ regional transit districts, or RTAs (Regional Transit Authorities) serving one or more communities with a total population of at least 1 million.
- 2) Local Transit Grant Program Cash Fund (10%)- provides competitive grants to local governments, local/ regional transit districts, or RTAs for both operating and capital expenses.
- 3) Rail Funding Program Cash Fund (20%)- funds passenger rail projects.

At this time, the Local Transit Grant Program Cash Fund is available to smaller, rural communities. Staff is aware that legislation may change enabling the Local Transit Operations Cash Fund to become available to smaller communities.

Long-Term Solutions

Several long-term possibilities have been identified, including jurisdiction's ability to levy tax, RFTA's ability to levy tax, RFTA operational and service efficiencies, and reprioritization of existing services to more productive solutions.

It is understood that RFTA member jurisdictions have not capped their general sales and use tax, although there is acute awareness that sales and use tax is creeping up (See Exhibit 2, Colorado Sales/ Use Tax Rates: January 2025). As long as the tax is not imposed by the Regional Transportation Authority (RTA) as dedicated transportation tax, jurisdictions are not required to cap their tax. Thus, both RFTA and the jurisdictions have the ability to levy a sales' and use tax increase, up to 2%, as per HB 23-1101. Current sales tax percentages are also listed in the chart below.

Actual and Effective RFTA Sales Tax Rates by Member Jurisdiction

Jurisdiction	Current Actual RTA Tax Rate	Current Overall Effective RFTA Tax Rate
Pitkin County	0.400%	1.805% ^a
Aspen	0.400%	1.165% ^b
Snowmass Village	0.400%	1.165% ^b
Basalt	0.800%	1.300% ^c
Eagle County	0.600%	1.100% ^d
Carbondale	1.000%	1.000% ^e
Glenwood Springs	1.000%	1.000% ^e
New Castle	0.800%	0.800% ^e

Notes:

- ^a Contributes full Pitkin County One-Cent Mass Transit Tax, 0.4% of the Pitkin County half-cent Mass Transit Tax, plus 0.4% RTA Sales Tax to RFTA
- ^b Contributes 0.36% of Pitkin County 1-Cent Mass Transit Tax, 0.4% of the Pitkin County Half-Cent Mass Transit Tax, plus 0.4% RTA Sales Tax to RFTA
- ^c Pays into the Pitkin and Eagle County 0.5% Mass Transit Taxes, plus 0.8% RTA Sales Tax to RFTA
- ^d Contributes 0.5% of Eagle County Mass Transit Tax collected in Eagle County Portion of RF Valley to RFTA, plus 0.6% RTA Sales Tax to RFTA
- ^e RTA Sales Tax

Another long-term solution identified was the possibility of RFTA creating a more established source of funding through service and operational cost-savings. RFTA operations staff was asked to analyze cost savings and efficiencies that could possibly benefit FLMM. Using the metric of \$750,000, or the estimated 20% of systems cost average in 2027 for Glenwood Springs, Carbondale, and Basalt, RFTA staff studied cost-savings that could potentially be implemented within the service and operating plans. Without doing a more comprehensive assessment of current services, little savings were able to be identified in the short term. RFTA does however wish to conduct a Transit Development Plan that would conduct a much more in-depth review of services and scheduling practices that could yield greater cost savings.

**CASE STUDY:
TOWN OF BASALT AS A BLUEPRINT FOR JURISDICTION PLANNING**

Using the Basalt case study as a blueprint, RFTA staff can work with jurisdictions to formulate and strategize a plan to help institutionalize FLMM services unique to that jurisdiction. Below is a recap of the ongoing case study with the Town of Basalt, which could be used as a blueprint for planning in jurisdictions.

1. RFTA staff analyzed Basalt’s geography and demographics to determine size and population relative to transportation needs
2. Basalt’s bikeshare costs are relative to *Destination 2040* and therefore prioritized within FLMM and RFTA budget
3. Basalt’s microtransit costs were estimated with a 5% increase per year through 2029, and tracked using Options B, C, and E in the chart below, including cost-analysis using microtransit trips to and from RFTA stops and stations

4. Additional raw and non-aggregated, semi-aggregated, booking data, unique user id's, and historical data sets are being analyzed for accuracy and supplementary information
5. People counts at strategic locations are being done to analyze and standardize geofencing

Micro-Transit Total Annual System Cost - Current Program w 5% Annual Increase									
System	2022	2023	2024	2025	2026	2027	2028	2029	
Basalt Connect	\$380,000	\$387,000	\$541,211	\$578,474	\$607,398	\$637,768	\$669,656	\$703,139	
Option B 20%-Basalt Cost					\$485,918	\$510,214	\$535,725	\$562,511	
Option C 10% taper/yr-Basalt Cost					\$364,439	\$446,437	\$535,725	\$632,825	
"Option E" 3-yr average-% to/from RFTA stops				\$497,487.64	\$498,066	\$484,703	\$487,309	\$499,932	

*Option B: Basalt covers 80% of costs

Option C: Basalt covers 60% in 2026, adding 10% per year until 2029, absorbing 100% of costs in 2030* "Option E": represents the cost to Basalt based on % riders using microtransit to-from RFTA bus stops

The opportunity for planning and adopting a combination of both jurisdictional and RFTA-sponsored solutions to funding FLMM is broadening. It is recommended to combine short-, mid-, and long-term options and strategize a path forward that leverages budgets and cost-allocation. This could include:

- Right-sizing operations unique to a jurisdiction
- Sharing microtransit vans among several communities
- Charging for rides
- Evaluating service area and standards
- Levying tax
- Consolidating pickup and drop-off locations

Integrated Transportation Map

At the December 9, 2024 Board Advisory Committee work session, RFTA Board Advisory Committee members requested a map, integrating the myrfta.com trunk line mapping system with WE-cycle docking station maps and Downtowner service location maps, providing a comprehensive picture of transportation within the Roaring Fork and Colorado River Valley region.

Goals of this map include giving an overview of the transportation landscape of the Roaring Fork and Colorado River Valleys for internal use, with a long-term objective of potentially making this available to

the public. WE-cycle docking stations, the Downtowner service areas, and RFTA trails will be interactive overlays on the map, revealing gaps and duplicity of transportation options in the region.

STAFF RECOMMENDED ACTIONS:

Short-term and Mid-term

1. FLMM Reserve Grant to continue, with priorities being:
 - a. Bikeshare
 - b. Microtransit
 - c. Planning (this would be a new offering)
 - d. Infrastructure
2. RFTA staff will work with jurisdictions on system planning, long term funding options, right sizing the FLMM system, data collection, grant applications, and institutional funding opportunities as needed. This RFTA and jurisdiction analysis may be supported by FLMM planning funding grants, if requested by the jurisdiction, through the annual FLMM Notice of Funding Opportunity (NOFO).
3. After three-year seed funding at 50%, funding will gradually taper by 10% per year. Funding eligibility beyond the three-year seed funding will be according to amount of microtransit trips to and from the RFTA trunk line by using prior three-year average of percent microtransit passengers going to and from RFTA trunk line.
4. RFTA will continue creating a regional transportation map to help with FLMM and transportation connectivity and related planning efforts.
5. RFTA staff to continue identifying operational and service efficiencies for cost savings to be applied to FLMM funding or to replenish Reserve grant funding.

Long-term

1. RFTA staff to collaborate on regional and statewide legislation and policies, potentially increasing funding for FLMM and connectivity.
2. RFTA staff will follow-up with Board members at regular Board meetings and report-out to the Board at regular intervals. The Board FLMM Committee may reconvene in the future, as appropriate.

Attachments:

- FLMM Board Advisory Committee Work Session Packet
- Exhibit 1: Legislative Council Staff: Final Fiscal Note for Senate Bill 24-230
- Exhibit 2: Colorado Sales/ Use Tax Rates 2025, Department of Revenue
- Exhibit 3: House Bill 23-1101: Ozone Season Transit Grant Program Flexibility
- Exhibit 4: Colorado Legislative Council Staff Memorandum concerning RTAs powers and financing mechanisms



Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Final Fiscal Note

Drafting Number:	LLS 24-1193	Date:	August 5, 2024
Prime Sponsors:	Sen. Fenberg; Cutter Rep. McCluskie; Velasco	Bill Status:	Signed into Law
		Fiscal Analyst:	Louis Pino 303-866-3556 louis.pino@coleg.gov

Bill Topic: **OIL & GAS PRODUCTION FEES**

Summary of Fiscal Impact:	<input checked="" type="checkbox"/> State Revenue	<input type="checkbox"/> State Transfer	<input checked="" type="checkbox"/> Local Government
	<input checked="" type="checkbox"/> State Expenditure	<input checked="" type="checkbox"/> TABOR Refund	<input checked="" type="checkbox"/> Statutory Public Entity

The bill creates new oil and gas production fees to be used to expand transit service, frequency, ridership, and fund passenger rail projects, and to fund wildlife and land remediation services. It increases state, local, and statutory public entity revenue and expenditures on an ongoing basis beginning in FY 2025-26.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The final fiscal note reflects the enacted bill.

Table 1
State Fiscal Impacts Under SB 24-230

		Budget Year FY 2024-25	Out Year FY 2025-26	Out Year FY 2026-27
Revenue	Oil and Gas Production Fees Fund	-	\$68,291	\$7,328
	Clean Transit Enterprise Sub Funds	-	\$52.7 million	\$116.3 million
	Wildlife and Land Fund	-	\$56.6 million	\$59.0 million
	Total	-	\$109.4 million	\$175.3 million
Expenditures	Oil and Gas Production Fees Fund	-	\$68,291	\$7,328
	Clean Transit Enterprise Sub Funds	-	\$52.7 million	\$116.3 million
	Wildlife and Land Fund	-	\$56.6 million	\$59.0 million
	Centrally Appropriated	-	\$173,246	\$167,284
	Total Expenditures	-	\$109.6 million	\$175.5 million
	Total FTE	-	9.4 FTE	9.1 FTE
Transfers		-	-	-
Other Budget Impacts	TABOR Refund	-	\$68,291	not estimated

Summary of Legislation

The bill creates new oil and gas production fees to be used to expand transit service, frequency, ridership, and fund passenger rail projects, as well as to fund wildlife and land remediation services. The fees are collected by two existing state enterprises, the Clean Transit Enterprise in the Department of Transportation (CDOT) and the Colorado Parks and Wildlife (CPW) in the Department of Natural Resources (DNR), and administered by the Department of Revenue (DOR). Revenue from the fees is exempt from TABOR as enterprise revenue, except for a small portion retained by the DOR for its administrative costs.

Fee amounts and administration. The fees apply to oil and gas producers producing in the state on and after July 1, 2025. Beginning no later than October 1, 2025, and each quarter thereafter, the Energy and Carbon Management Commission (commission) within DNR is required to calculate the average oil and gas spot prices from the previous quarter and publish the prices on their website. In addition, the commission is required to provide written guidance to the enterprises on the current condition of the oil and gas markets and the market's sensitivity to higher or lower production fee amounts and to take into consideration national emergency and security needs and extreme new regulatory burdens on producers.

No later than one month from when the commission posts the average oil and gas spot prices from the previous quarter on their website, the enterprises are required to set the production fee amounts that will be applied to the previous quarter's oil and gas production. Oil and gas producers are required to file a return and pay the production fee on or before the last day of the second month following the previous quarter.

The maximum amounts at which the bill permits the enterprises to set the fees are presented in Tables 2 and 3.

Table 2
Maximum Oil Production Fee Amounts under SB 24-230

Spot Price	Clean Transit Enterprise	Colorado Parks and Wildlife
up to \$40 per barrel	\$0.04 per barrel	\$0.01 per barrel
\$40 up to \$50 per barrel	\$0.12 per barrel	\$0.03 per barrel
\$50 up to \$60 per barrel	\$0.24 per barrel	\$0.06 per barrel
\$60 per barrel or more	\$0.24 per barrel, plus \$0.12 per barrel for each \$10, or fraction thereof, by which the spot price exceeds \$60 per barrel	\$0.06 per barrel, plus \$0.03 per barrel for each \$10, or fraction thereof, by which the spot price exceeds \$60 per barrel

Table 3
Maximum Natural Gas Production Fee Amounts under SB 24-230

Assessed per thousand cubic feet (mcf), based on the price per million British thermal units (MMBTU)

Spot Price	Clean Transit Enterprise	Colorado Parks and Wildlife
up to \$1.40 per MMBTU	0.16¢ per mcf	0.04¢ per mcf
\$1.40 up to \$1.80 per MMBTU	0.64¢ per mcf	0.16¢ per mcf
\$1.80 up to \$2.20 per MMBTU	1.12¢ per mcf	0.28¢ per mcf
\$2.20 per MMBTU or more	1.12¢ per mcf, plus 0.48¢ per mcf for each \$0.40, or fraction thereof, by which the spot price exceeds \$2.20 per MMBTU	0.28¢ per mcf, plus 0.12¢ per mcf for each \$0.40, or fraction thereof, by which the spot price exceeds \$2.20 per MMBTU

To comply with Proposition 117, for FY 2025-26 only, the Clean Transit Enterprise is required to reduce fees so that the total revenue it generates from the production fees and from the current law retail delivery fee does not exceed \$100 million over the five-year period between FY 2021-22 and FY 2025-26.

Clean Transit Enterprise. The bill creates three new cash funds within the enterprise as described below. After administrative expenses in the DOR, the bill allocates the remaining fee revenue in the following shares:

- 70 percent to the Local Transit Operations Cash Fund
Money credited to the Local Transit Operations Cash Fund is to be used to expand transit service, increase transit frequency, and improve transit networks to increase transit ridership. Money is allocated to eligible entities (local governments, local or regional transit districts, or regional transportation authorities serving one or more communities with total population of at least 1 million). Applicants must provide a service improvement plan and describe how the money will be spent to expand transit services and increase frequency. Money in the fund is continuously appropriated to the enterprise.
- 10 percent to the Local Transit Grant Program Cash Fund
Money credited to the Local Transit Grant Program Cash Fund is to provide competitive grants to eligible entities for operating and capital expenses with providing public transportation. The enterprise board will design the grant program to incentivize matching grants and the creation or expansion of local regional transportation authorities. Money in the fund is continuously appropriated to the enterprise.
- 20 percent to the Rail Funding Program Cash Fund
Money credited to the Rail Funding Program Cash Fund is to fund passenger rail projects. Money in the fund is continuously appropriated to the enterprise.

Colorado Parks and Wildlife. Oil and gas production fees to CPW are credited to the Climate Resilient Wildlife and Land Cash Fund to be used for funding of broad investments in land, wildlife, and habitat conservation restoration.

Reporting. By March 1, 2030 and every fifth March 1 thereafter, both enterprises are required to complete an analysis of the production fees, revenue generated, and the use of the production fee revenue. This report is required to be posted on each enterprise's website.

Longmont rail line. The bill requires the Regional Transportation District (RTD) to prioritize the completion of the northwest rail line to Longmont by cooperating and partnering with the state the Front Range Passenger District. On or before July 1, 2025, RTD is required to provide a report to the Governor and General Assembly describing how they will fulfill the district's commitment in the transportation expansion plan. RTD is required to present the report to the Transportation Legislation Review Committee by December 15, 2025.

Interaction with potential ballot measures. If a ballot measure is approved by voters at the November 2024 general election that requires voter approval of fees assessed for the purpose of, or that may be used for, funding mass transportation, the bill imposes restrictions on how the fees may be used if voters do not approve their broader use.

Enforcement. Oil and gas producers that fail to register with the DOR are subject to a petty offense and a civil penalty of \$50 per day of noncompliance.

Comparable Crime Analysis

Legislative Council Staff is required to include certain information in the fiscal note for any bill that creates a new crime, changes the classification of an existing crime, or creates a new factual basis for an existing crime. The following section outlines crimes that are comparable to the offense in this bill and discusses assumptions on future rates of criminal convictions resulting from the bill.

Prior conviction data and assumptions. This bill creates a new petty offense for producers that failure to register with the Department of Revenue. To form an estimate on the prevalence of this new crime, the fiscal note analyzed the existing petty offense of failure to register to collect sales taxes as a comparable crime. From FY 2020-21 to FY 2022-23, zero offenders have been sentenced and convicted for this existing offense; therefore, the fiscal note assumes that there will be minimal or no additional case filings or convictions for the new offense under the bill. Because the bill is not expected to have a tangible impact on criminal justice-related expenditures or revenue at the state or local levels, these potential impacts are not discussed further in this fiscal note.

Assumptions

The fiscal note utilizes the expected average oil and gas prices from the March 2024 LCS revenue forecast beginning from the third quarter of calendar year 2025, the initial quarter the commission will use to determine the amount of production fees to be paid, each quarter through the second quarter of 2027, the last forecast period available. The fiscal note also uses forecast expectations for production during this period. Finally, the fiscal note assumes the maximum fee amount allowed based on the expected oil and gas spots will be assessed on the projected production, except for the Clean Transit Enterprise fees in FY 2025-26, which are required to be reduced for compliance with Proposition 117.

It is important to note that energy commodities, specifically oil and natural gas, are extremely volatile and are subject to sharp price and production changes. The revenue estimate shown in Table 4 below is just one scenario based on many components that will change by the time (October 1, 2025) the commission is required to first calculate the oil and gas production fees. To the extent prices and/or production are higher than forecast, the amount of revenue will be greater; conversely, if prices and/or production are lower, revenue will be lower. Finally, the production fee levels set by the enterprises will have an impact on the expected revenue from production fees.

Due to data availability constraints, the fiscal note does not account for the amount by which the fees imposed in the bill will decrease production volumes relative to expected production under current law. Any production decline due to imposition of the fees will cause revenue collections to be lower than estimated.

State Revenue

Based on the assumptions above, the bill is expected to increase by about \$109.4 million in FY 2025-26 and by \$175.3 million in FY 2026-27, with ongoing impacts. Revenue impacts are summarized in Table 4. These estimates and future revenue will vary according to the production fees assessed, prices, and level of production. Most fee revenue collected under the bill is enterprise revenue exempt from TABOR, but for the amount credited to the DOR for its administration costs.

Table 4
State Cash Fund Revenue Under SB 24-230

	FY 2025-26	FY 2026-27
Department of Revenue	\$68,291	\$7,328
Clean Transit Enterprise (see Table 6 for detail)	\$52.7 million	\$116.3 million
Colorado Parks and Wildlife	\$56.6 million	\$59.0 million
Fee Revenue Total	\$109.4 million	\$175.3 million

Clean Transit Enterprise revenue limit. The bill requires that the Clean Transit Enterprise board reduce fees to ensure that enterprise revenue from fees and surcharges does not exceed \$100 million in its first five years of operation (FY 2021-22 through FY 2025-26), to ensure that the enterprise remains compliant with Proposition 117. Under current law, retail delivery fee revenue credited to the enterprise is forecast to reach \$46.6 million over the five-year period. Accordingly, the bill is expected to allow the enterprise to collect \$53.4 million in additional oil and gas production fee revenue during FY 2025-26, or more if the excess amount is offset by reductions in the retail delivery fee in place in that year. The limit in Proposition 117 applies for the first five fiscal years for which an enterprise operates, so there is no limitation in place for FY 2026-27 or subsequent years.

State Expenditures

The bill increases state expenditures by \$109.7 million in FY 2025-26 and by \$179.5 million in FY 2026-27, with ongoing expenditures thereafter. Expenditures are mostly for transit improvements and land, wildlife, and habitat conservation through the two enterprises affected in the bill. Table 5 below itemizes administrative expenditures in each affected agency.

Table 5
Administrative Expenditures Under SB 24-230

	FY 2024-25	FY 2025-26	FY 2026-27
Department of Revenue			
Computer Programming	-	\$60,899	-
Office of Research and Analysis	-	\$7,392	\$7,328
DOR Subtotal (O&G Production Fees Fund)	-	\$68,291	\$7,328
Department of Transportation			
Personal Services	-	\$452,784	\$430,400
Operating Expenses	-	\$7,296	\$6,912
Capital Outlay Costs	-	\$33,350	-
Centrally Appropriated Costs ¹	-	\$115,856	\$109,894
FTE – Personal Services	-	5.7 FTE	5.4 FTE
CDOT Subtotal (Clean Transit Enterprise Fund)	-	\$609,285	\$547,206
Department of Natural Resources			
Personal Services	-	\$283,381	\$283,381
Operating Expenses	-	\$4,736	\$4,736
Capital Outlay Costs	-	\$20,010	-
Centrally Appropriated Costs ¹	-	\$57,390	\$57,390
FTE – Personal Services	-	3.7 FTE	3.7 FTE
DNR Subtotal (Wildlife & Land Fund)	-	\$365,516	\$345,506
Total Administrative Expenditures	-	\$1,043,093	\$900,040
Total FTE	-	9.4 FTE	9.1 FTE

¹ Centrally appropriated costs are not included in the bill's appropriation.

Department of Revenue. This bill requires expenditures of \$60,899 to program, test, and update database fields in the DOR's GenTax software system. Programming costs are estimated at \$45,191, representing 195 hours of contract programming at a rate of \$231.75 per hour. Costs for testing at the department include \$10,780 for 308 hours of innovation, strategy, and delivery programming support at a rate of \$35 per hour, and \$4,928 for 154 hours of user acceptance testing at a rate of \$32 per hour. Expenditures in the Office of Research and Analysis are required for changes in the related GenTax reports so that the department can access and document statistics related to the new policy. These costs are estimated at \$7,392 in FY 2025-26 and \$7,328 ongoing, representing about 230 hours for data management and reporting at \$32 per hour. The bill permits the DOR to recoup its administrative costs to collect the fee, therefore these costs are expected to be paid from off-the-top amounts from the bill's fees.

Department of Transportation—Clean Transit Enterprise. Beginning in FY 2025-26, the Clean Transit Enterprise within CDOT requires 5.7 FTE to manage and administer the Local Transit Operations and the Local Transit Grant Programs, paid from the Clean Transit Enterprise Fund. Of the new staff, 4.0 FTE will support the new program and grants, while 1.7 FTE will provide budget, accounting, and procurement support for the enterprise. Support staff reduces to 1.3 FTE in FY 2026-27 once systems are in place.

- **Clean transit fees.** Funds collected through the clean transit production fees will be used to make grants to local government, transit districts, or regional transportation authorities. Table 5 shows the amount of fees expected to be collected in FY 2025-26 and FY 2026-27 based on the revenue assumptions described above.

Table 6
Clean Transit Fees Breakdown Under SB 24-230

	FY 2025-26	FY 2026-27
Local Transit Operations Cash Fund	\$36.9 million	\$81.4 million
Local Transit Grant Program Cash Fund	\$5.3 million	\$11.6 million
Rail Funding Program Cash Fund	\$10.5 million	\$23.3 million
Total	\$52.7 million	\$116.3 million

Department of Natural Resources—Colorado Parks and Wildlife. Beginning in FY 2025-26, the CPW requires 3.7 FTE to support the budget, accounting, procurement, and grants workload associated with the program, paid from the Climate Resilient Wildlife and Land Cash Fund.

- **Wildlife and land remediation fee.** As shown in Table 4, CPW is expected to have revenue of \$56.6 million in FY 2025-26 and \$59.0 million in FY 2026-27 and ongoing to be used for wildlife and land remediation purposes.

Department of Natural Resources—Energy and Carbon Management Commission. The bill increases workload for the Energy and Carbon Management Commission in the Department of Natural Resources to publish the prices used each quarter to determine the fee and provide written guidance on the condition of the oil and gas market and its sensitivity to the fee

amounts. The commission will post this information and deliver it to the Clean Transit Enterprise. No change in appropriations is required.

Centrally appropriated costs. Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. These costs, which include employee insurance and supplemental employee retirement payments, are shown in Table 5.

Other Budget Impacts

TABOR refunds. Most fee revenue collected under the bill is exempt from TABOR because it is credited to an enterprise. The bill is expected to increase the amount of state revenue required to be refunded to taxpayers by the amounts retained by the state to pay administrative expenses associated with the fees; these amounts are shown in the State Revenue section above. This estimate assumes the March 2024 LCS revenue forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2025-26. Because TABOR refunds are paid from the General Fund, increased cash fund revenue will increase the TABOR refund obligation and decrease the amount of General Fund otherwise available to spend or save.

Local Government and Statutory Public Entity

Local governments and statutory public entities that receive funding from the Clean Transit Enterprise will have increased revenue and expenditures to expand local transit services, to cover expenses associated with providing public transportation, and to fund passenger rail projects and services.

RTD will have increased workload to prioritize completion of the northwest rail line and to submit reporting. The Front Range Passenger Rail District will have increased workload to collaborate with RTD on this effort.

Effective Date

The bill was signed into law by the Governor and took effect on May 17, 2024.

State and Local Government Contacts

Colorado Energy Office	Counties	Forest Service
Governor	Information Technology	Law
Local Affairs	Municipalities	Natural Resources
Personnel	Public Health and Environment	Public Safety
Regulatory Agencies	Revenue	Transportation
Treasury		

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).

Colorado Sales/Use Tax Rates

January 2025

For most recent version see [Tax.Colorado.gov](https://tax.colorado.gov)

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. All state collected city/county sales taxes or rate changes may become effective only on January 1 or July 1. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction. The Colorado sales tax lookup tool is available at <https://colorado.ttr.services/>

Retail Marijuana Sales Tax (RMS)

The RMS tax rate is 15% with no exemptions. Use tax is not applicable. The Colorado Sales Tax Service Fee (also known as the Vendor’s Fee) is 0%. Tax is remitted electronically only. Retail marijuana and retail marijuana products are taxable.

State Sales Tax

The state sales/use tax rate is 2.9% with exemptions A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X. The sale of retail marijuana and retail marijuana products are exempt from the 2.9% state tax. Additional sales/use exemptions found at [Tax.Colorado.gov](https://tax.colorado.gov). The Colorado sales tax Service Fee rate (also known as Vendor’s Fee) is as follows:

State Service Fee

Net Taxable Sales	Service Fee Rate	Maximum Service Fee Allowed
Up to \$1,000,000	4.0%	\$1,000
Greater than \$1,000,000	0.00%	\$0.00

*Please see the service fee worksheet DR 0103 for further instructions on calculating the service fee.

Retail Delivery Fees

Retailers and marketplace facilitators with \$500,000 or more in retail sales during the prior year must collect the retail delivery fee for each sale with taxable tangible personal property mailed, shipped, or otherwise delivered by motor vehicle to a customer in Colorado, including goods the retailer has delivered by a third-party delivery service. Go to [Tax.Colorado.gov/retail-delivery-fee](https://tax.colorado.gov/retail-delivery-fee) for information on registering for a Retail Delivery Fee account.

Exemptions

County, Municipality, and Special District Sales/Use Tax Exemptions Options: If an exemption is not listed, state-collected local jurisdictions do not have that exemption option.

A Food for domestic home consumption §§ 39-26-707(1)(e) & 39-26-102(4.5), C.R.S.	M Sales for the benefit of Colorado schools, school activities, and school organizations §§ 39-26-725 & 39-26-718(1)(c), C.R.S.
B Machinery and machine tools, other than those described in exemption (P) below § 39-26-709(1), C.R.S.	O Property used in space flight § 39-26-728, C.R.S.
C Gas, electricity, and other specified fuels for residential use § 39-26-715(1)(a)(II), C.R.S.	P Machinery or machine tools used in the processing of recovered materials by a business listed in the inventory prepared by the Department of Public Health & Environment § 39-26-709(1), C.R.S.
D Low-volume sales by charitable organizations § 39-26-718(1)(b), C.R.S.	Q Sales on retail marijuana and retail marijuana products §§ 39-28.8-202 & 39-26-729, C.R.S.
E Farm equipment, not including animal identification equipment unless expressly exempted by the city or county, §§ 39-26-716(1)(d), (2)(b), and (2)(c), C.R.S. See HB19-1162	R Manufactured homes, Modular homes and Tiny Homes constructed on a permanent chassis in compliance with Manufactured Home Construction and Safety Standards (HUD Code) § 39-26-721(3), C.R.S. S Diapers and incontinence products as specified in § 39-26-717(2)(n)
G Food, not including candy and soft drinks, sold through vending machines § 39-26-714(2), C.R.S.	T Period products as specified in § 39-26-717(2)(m)
K Renewable energy components § 39-26-724, C.R.S.	V Residential energy storage systems as defined in § 39-26-733
L Beetle wood products as defined in § 39-26-723, C.R.S. effective July 1, 2021.	X Decarbonizing building materials as specified in § 39-26-731

Regional Transportation District (RTD)

RTD sales tax is remitted in the RTD/CD column on the DR 0100, "Retail Sales Tax Return." RTD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Counties of Denver, Boulder, and Jefferson. Generally, Broomfield County (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Adams County (west of Box Elder Creek), Arapahoe County (south of I-70, generally west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd., including Arapahoe Park and Aurora Reservoir), and Douglas County (northern portion consisting of the City of Lone Tree, the Town of Parker, the Acres Green area and most of Highlands Ranch), the area within the boundaries of the Town of Castle Rock does not have RTD sales/use tax, parts of Weld County that have been annexed by the city of Longmont and the Town of Erie since 1994, annexed areas of Brighton and Lochbuie in Weld County. For specific address information, contact RTD at www.RTD-Denver.com or 303-299-6000.	1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	1%

Scientific and Cultural Facilities District (CD)

CD sales tax is remitted in the RTD/CD column on the DR 0100, "Retail Sales Tax Return." CD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
All areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver and Broomfield. It also includes all of Douglas County except within the boundaries of the town of Castle Rock and Larkspur.	0.1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.1%

Local Improvement District Tax (LID)

LID sales tax is remitted in the city/LID column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable. I - Exempts telephone & telegraph service J - Exempts gas & electricity for residential & commercial use

LID	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions
Boulder County	Old Town Niwot and Cottonwood Square	1%	0	A-I-J
Douglas County	Lincoln Station	0.50%	0	I-J
Southeast Jefferson	Within designated areas of Southeast Jefferson County	0.50%	3.33%	I-J
Southeast Jefferson County within Lakewood and Littleton City limits	Within designated areas of Southeast Jefferson County within the City of Lakewood and the City of Littleton	0.43%	3.33%	I-J
Mesa County Gateway	Within designated areas of unincorporated Mesa County	1%	0	I-J
Mesa County Whitewater	Within designated areas of unincorporated Mesa County	1%	0	I-J

Mass Transportation System Tax (MTS)

MTS sales tax is remitted in the county/MTS column on the DR 0100, "Retail Sales Tax Return."

MTS	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax Applies
Eagle County	Eagle County limits	0.5%	0	A, B, C, K, S, T	None	
Pitkin County	Pitkin County limits	0.5%	0		0.5%	Motor Vehicles, Building Materials
Summit County	Summit County limits	0.75%	0		None	

Regional Transportation Authority (RTA)

§ 39-26-717(2)(n). "RTA sales tax is remitted in the special district column on the DR0100, "Retail Sales Tax Return". RTA use tax is remitted on the DR0173, "Retailer's Use Tax Return" or on the DR 0251, "RTA Consumer Use Tax Return"

RTA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Eagle Valley	Eagle County except areas already within the Roaring Fork RTA and incorporated Gypsum.	0.50%	0	A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X	None
Gunnison Valley	Gunnison County except the towns of Marble, Ohio City, Pitkin and Somerset.	1%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	None
Pikes Peak	El Paso County limits except the municipalities of Fountain, Monument, Palmer Lake and the Commercial Aeronautical Zone in the City of Colorado Springs. Any areas annexed into these municipalities after 2004 are included in the PPRTA. All of incorporated Green Mountain Falls including areas within Teller County.	1%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	1%
Roaring Fork	Basalt and New Castle city limits	0.80%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.80%
	Carbondale and Glenwood Springs limits	1%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	1%
	Aspen and Snowmass Village city limits, unincorporated Pitkin County	0.40%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.40%
	Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale	0.60%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.60%
San Miguel Authority for Regional Transportation	Mountain Village, Telluride, and Rico (Dolores County) city limits, portion of unincorporated San Miguel County except for towns of Ophir and Sawpit	1.07%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	None
South Platte Valley	Sterling city limits	0.10%	0	A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X	0.10%

Multi-Jurisdictional Housing Authority (MHA)

MHA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." MHA use tax is collected at the time of titling/registration at the county motor vehicle office.

MHA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Summit Combined Housing Authority	Summit County Limits	0.725%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.125% (Vehicles Only)

Public Safety Improvements (PSI)

PSI sales tax is remitted in the Special District column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable.

PSI	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions
Delta County	Delta County Limits	0.80%	3.33%	E
Mesa County	Mesa County Limits	0.37%	3.33%	A, B, C, D, E, G, K, L, M, S, T
Montrose County	Montrose County Limits	0.75%	3.33%	None

Metropolitan District Tax (MDT)

MDT sales tax is remitted in the Special District columns on the DR 0100, "Retail Sales Tax Return".

MDT	Boundaries	Sales Tax Rate	Service Fee	Exemptions	Use Tax Rate
Arrowhead	In a portion of Eagle County near Edwards	5%	3.33%	A, B, C, D, E, G, L, M, O, P, R, S, T, V, X	0
Aspen Park	In a portion of Conifer in Jefferson County	0.50%	3.33%	A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X	0
Bachelor Gulch	In a portion of Eagle County near Avon	3.20%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
Buffalo Mountain	In a portion of Summit County near Silverthorne	4%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
Conifer	In a portion of Jefferson County near Conifer	0.75%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
Eagle Vail	In a portion of Eagle County near Eagle-Vail	1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
Edwards	In a portion of Eagle County near Edwards	1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
Mt Vernon Country Club	In a portion of Jefferson County near Golden	2%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
Pueblo West	In the portion known as Pueblo West	2%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
Purgatory	In a portion of La Plata County near Purgatory	2.50%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
Red Sky Ranch	In a portion of Eagle County near Wolcott	5.50%	3.33%	A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X	0
Southwest Plaza	In a portion of Jefferson County near Littleton (Southwest Plaza Mall)	2%	3.33%	A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X	0
Two Rivers	In a portion of Eagle County near Gypsum	4%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0

Health Services District (HSD)

HSD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." HSD use tax is collected at the time of titling/registration at the county motor vehicle office.

HSD	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Delta County	All of Delta County	0.80%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
La Junta	La Junta City Limits	1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
Montezuma County	Montezuma County Limits	0.40%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.40%
South Park	A portion of Park County	1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
Ute Pass Regional	A portion of Douglas, Park and Teller County	1.50%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0

Local Marketing District Tax (LMD)

LMD tax is remitted on the DR 1490, "Local Marketing District Tax Return." Local Marketing District Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

LMD	Boundaries	LMD Tax Rate	Service Fee
Alamosa County	Alamosa County limits	4%	0
Estes Park	Estes Park and its surrounding area including Drake and Glen Haven	5.50%	0
Gunnison County	Gunnison County limits	4%	0
Moffat County	Moffat County Limits	4%	0
Steamboat Springs	Steamboat Springs City located in the mountain community north of Walton Creek Rd and along Hwy 40 corridor inside the city limits. Contact City for location determination at (970) 871-8233.	2%	0
Vail	Vail town limits	1.40%	0

Visitor Benefit Tax (VBT)

VBT is remitted on the DR 1483 "Visitor Benefit Tax Return." Visitor Benefit Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

VBT	Boundaries	VBT Tax Rate	Service Fee
San Miguel Authority for Regional Transportation	Mountain Village, Telluride, and Rico (Dolores County) city limits, portion of unincorporated San Miguel County except for towns of Ophir and Sawpit	1.25%	0

County Lodging District Tax (CLD)

CLD tax is remitted quarterly on the DR 1485, "County Lodging Tax Return." County Lodging Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

CLD	Boundaries	CLD Tax Rate	Service Fee
Alamosa County	Alamosa County limits	2%	0
Archuleta County	Archuleta County limits (Pagosa Springs omitted)	2%	0
Bent County	Bent County limits	2%	0
Chaffee County	Chaffee County limits	1.90%	0
Clear Creek County	Clear Creek County limits (Georgetown omitted)	2%	0
Conejos County	Conejos County limits	2%	0
Costilla County	Costilla County limits	2%	0
Custer County	Custer County limits	2%	0
Delta County	Delta County limits	2%	0
Dolores County	Dolores County limits (Rico omitted)	2%	0
Eagle County	Unincorporated Eagle County and the town of Gypsum	2%	0
Fremont County	Fremont County limits	2%	0
Gilpin County	Gilpin County limits (Central City, Blackhawk omitted)	2%	0
Grand County	Grand County limits (Winter Park omitted)	2%	0
Hinsdale County	Hinsdale County limits	2%	0
Huerfano County	Huerfano County limits	2%	0
Jackson County	Jackson County limits	2%	0
Kiowa County	Kiowa County limits	1%	0
La Plata County	La Plata County limits (Durango omitted)	2%	0
Lake County	Lake County limits (Leadville omitted)	1.90%	0

County Lodging District Tax (CLD) (Continued)

CLD	Boundaries	CLD Tax Rate	Service Fee
Lincoln County	Lincoln County limits	2%	0
Logan County	Logan County limits (Sterling omitted)	2%	0
Mineral County	Mineral County limits	2%	0
Moffat County	Moffat County limits	2%	0
Montezuma County	Montezuma County Limits (Cortez omitted)	2%	0
Morgan County	Morgan County Limits	2%	0
Park County	Unincorporated Park County	2%	0
Prowers County	Prowers County Limits	2%	0
Rio Blanco County	Rio Blanco County Limits	2%	0
Rio Grande County	Rio Grande County Limits	2%	0
Saguache County	Saguache County Limits	1.90%	0
San Juan County	San Juan County Limits	2%	0
San Miguel County	San Miguel County Limits (Mountain Village, Telluride omitted)	2%	0
Sedgwick County	Sedgwick County Limits (Julesburg omitted)	2%	0
Summit County	Unincorporated Summit County Only (Keystone omitted)	2%	0

State-Collected City Sales Taxes

City	County in which City is Located	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Aguilar	Las Animas	3%	1.50%		3%	Motor Vehicles, Building Materials
Akron	Washington	2.50%	3.33%	B, C, K	2.50%	Motor Vehicles, Building Materials
Alamosa	Alamosa	2.50%	2% ⁷	E	2.50%	General
Alma	Park	3%	3.33%		None	
Antonito	Conejos	4%	3.33%		None	
Arriba	Lincoln	2%	3.33%		None	
Aspen	Pitkin	2.40%	0		2.10%	Motor Vehicles, Building Materials
Ault	Weld	3%	0		3%	Motor Vehicles, Building Materials
Basalt	Eagle, Pitkin	3%	3.33%		None	
Bayfield	La Plata	3%	3.33%		None	
Bennett	Adams, Arapahoe	4%	3.33%		2%	Building Materials
Berthoud	Larimer, Weld	4%	3.33%		4%	Motor Vehicles, Building Materials
Blanca	Costilla	3%	3.33%	B, C, K	None	
Blue River	Summit	2.50%	2%		None	
Brush	Morgan	4%	3.33%		4%	Motor Vehicles, Building Materials
Buena Vista	Chaffee	2.50%	3.33%		None	
Burlington	Kit Carson	3%	3.33%	A, B, C, E, K	3%	Motor Vehicles, Building Materials
Calhan	El Paso	3%	3.33%	A, B, C, K, S, T	3%	Motor Vehicles, Building Materials

State-Collected City Sales Taxes (Continued)

City	County in which City is Located	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Cañon City	Fremont	3.30%	3.33% ³	D, G, M, R, S, T	3.30%	General
Carbondale	Garfield	3.50%	0	E, G,	3.50%	Motor Vehicles, Building Materials
Cedaredge	Delta	2%	3.33%	C, D, S, T	2%	Motor Vehicles, Building Materials
Center	Rio Grande, Saguache	4%	3.33%	C	None	
Cheyenne Wells	Cheyenne	2%	3.33%	A, B, C, D, K	2%	Motor Vehicles, Building Materials
Cokedale	Las Animas	1%	0	A, B, D	None	
Collbran	Mesa	2%	3.33%	A, B, C, K	None	
Columbine Valley	Arapahoe	3%	3.33%	A, B, C, K	3%	Motor Vehicles, Building Materials
Crawford	Delta	2%	3.33%		None	
Creede	Mineral	4%	3.33%	D, M	None	
Crestone	Saguache	3.5%	0		None	
Cripple Creek	Teller	3.30%	0	A	None	
Crook	Logan	2.50%	0		2.50%	Motor Vehicles, Building Materials
De Beque	Mesa	2%	3.33%	A, B, C, K	2%	Building Materials
Deer Trail	Arapahoe	1.75%	0	D, M	1.75%	Motor Vehicles, Building Materials
Del Norte	Rio Grande	2%	3.33%		None	
Dillon	Summit	2.50%	0		None	
Dinosaur	Moffat	2.10%	3.33%	C, D	None	
Dolores	Montezuma	4%	0		None	
Dove Creek	Dolores	3.10%	3.33%	C	1%	Motor Vehicles
Eads	Kiowa	2%	3.33%		2%	Motor Vehicles, Building Materials
Eagle	Eagle	4.50%	3.33%		4%	Building Materials
Eaton	Weld	4%	3.33%		4%	Building Materials
Eckley	Yuma	2.10%	0	A, B, C, D, E, G, K, M, O, P	2.10%	Motor Vehicles
Edgewater	Jefferson	3.50%	2.0% ³	D, M, R	3.50%	General
Elizabeth	Elbert	4%	3.33%		3%	Motor Vehicles, Building Materials
Empire	Clear Creek	5%	0		3%	Motor Vehicles, Building Materials
Erie	Boulder, Weld	3.50%	3.33%	C, D, M	3.50%	Motor Vehicles, Building Materials
Estes Park	Larimer	5%	3.33%		2%	Motor Vehicles
Fairplay	Park	4%	3.33%	A, B, C, K, S, T	None	
Firestone	Weld	3.60% ⁴	0	A, B, K	2.60%	Motor Vehicles, Building Materials
Flagler	Kit Carson	2%	3.33%	B, C, K	None	

State-Collected City Sales Taxes (Continued)

City	County in which City is Located	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Fleming	Logan	2%	2.22%	B, C, D, E, G, K, M	2%	Motor Vehicles, Building Materials
Florence	Fremont	2.50%	3.33%		2.50%	Motor Vehicles, Building Materials
Fort Lupton	Weld	4%	3.33%		4%	Motor Vehicles, Building Materials
Fort Morgan	Morgan	4%	3.33%		4%	Motor Vehicles, Building Materials
Fountain	El Paso	3.4%	0	A, B, C, K	2%	Motor Vehicles, Building Materials
Fowler	Otero	3%	3.33%	B, C, K	2%	Motor Vehicles
Foxfield	Arapahoe	3.75%	0	A, B, C, K	3%	Building Materials
Fraser	Grand	5%	0		4%	Motor Vehicles, Building Materials
Frederick	Weld	3.50%	3.33%	A, B, C, K	3.50%	Motor Vehicles, Building Materials
Fruita	Mesa	3%	3.33%	A, E	3%	Motor Vehicles, Building Materials
Garden City	Weld	4%	3.33%		None	
Georgetown	Clear Creek	4.50%	0		3.50%	Motor Vehicles
Gilcrest	Weld	4%	4%		4%	Motor Vehicles, Building Materials
Granada	Prowers	2%	3.33%		2%	Motor Vehicles, Building Materials
Granby	Grand	4%	3.33%		4%	Motor Vehicles, Building Materials
Grand Lake	Grand	5%	3.33%		5%	Motor Vehicles, Building Materials
Green Mountain Falls	El Paso, Teller	3%	2%		3%	Motor Vehicles, Building Materials
Grover	Weld	1%	0	A, B, C, D, E, G, K, L, M, O, P, Q, R	1%	Motor Vehicles
Haxtun	Phillips	3.50%	3.33%		3.50%	Motor Vehicles, Building Materials
Hayden	Routt	5%	3.33%		2%	Building Materials
Holly	Prowers	4%	3.33%		None	
Holyoke	Phillips	1.50%	3.33%		1.5%	Motor Vehicles, Building Materials
Hooper	Alamosa	2%	0	C	None	
Hot Sulphur Springs	Grand	4%	3.33%	A, B, C, K	None	
Hotchkiss	Delta	2%	3.33%		None	
Hudson	Weld	4%	3.33%	A	4%	Building Materials
Hugo	Lincoln	2%	3.33%	B, K	2%	Motor Vehicles, Building Materials
Idaho Springs	Clear Creek	5%	0	S, T	3%	Motor Vehicles, Building Materials
Ignacio	La Plata	3%	3.33%		None	

State-Collected City Sales Taxes (Continued)

City	County in which City is Located	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Johnstown	Larimer, Weld	3.50% ⁴	3.33%		3.5%	Motor Vehicles, Building Materials
Julesburg	Sedgwick	2.30%	3.33%		1%	Motor Vehicles, Building Materials
Keenesburg	Weld	3%	3.33%	A	3%	Building Materials
Kersey	Weld	3.60%	3.33%		3.60%	Building Materials
Kiowa	Elbert	1.50%	3.33%		1.50%	Building Materials
Kit Carson	Cheyenne	2%	3.33%		2%	Motor Vehicles, Building Materials
Kremmling	Grand	4%	3.33%		None	
Lakeside	Jefferson	2.80% ⁴	0		None	
La Jara	Conejos	3%	3.33%		3%	Motor Vehicles, Building Materials
La Junta	Otero	4%	3%	D, E, M	3%	General
La Salle	Weld	3.50%	3.33%		2%	Motor Vehicles, Building Materials
La Veta	Huerfano	3.50%	3.33%		None	
Larkspur	Douglas	4%	0	A, B, C, D, E, G, K, L, M, O, P, Q, R	None	
Las Animas	Bent	4%	3.33%		4%	Motor Vehicles, Building Materials
Leadville	Lake	0.50%	0		None	
Limon	Lincoln	2.75%	3.33%	D, E, M	2.75%	Motor Vehicles, Building Materials
Lochbuie	Adams, Weld	4%	0	S, T	2%	Motor Vehicles, Building Materials
Log Lane Village	Morgan	3%	0		3%	Motor Vehicles, Building Materials
Lyons	Boulder	4%	0		3%	Motor Vehicles, Building Materials
Manassa	Conejos	1%	3.33%		None	
Mancos	Montezuma	4%	0		None	
Manitou Springs	El Paso	3.90%	0		3.80%	Motor Vehicles, Building Materials
Manzanola	Otero	2%	3.33%	A, B, C, K	2%	Motor Vehicles
Marble	Gunnison	4%	3.33%		None	
Mead	Weld	3%	0	A, B, C, D, K, M	3%	Motor Vehicles, Building Materials
Milliken	Weld	2.50%	3.33%		2.50%	Motor Vehicles, Building Materials
Minturn	Eagle	4%	0		4%	Building Materials
Moffat	Saguache	2%	3.33%	C, D, E, G	None	
Monte Vista	Rio Grande	3%	3.33%		None	
Montezuma	Summit	2%	3%		None	

State-Collected City Sales Taxes (Continued)

City	County in which City is Located	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Morrison	Jefferson	3.75%	3.33%		3.75%	Motor Vehicles, Building Materials
Mountain View	Jefferson	4%	0		3%	Motor Vehicles, Building Materials
Naturita	Montrose	4%	3.33%		3%	Motor Vehicles, Building Materials
Nederland	Boulder	4.25%	0		3%	Motor Vehicles, Building Materials
New Castle	Garfield	3.50%	3.33%		2%	Building Materials
Norwood	San Miguel	3%	3.33%	C	None	
Nucla	Montrose	4%	3.33%		2%	Motor Vehicles
Nunn	Weld	2%	0		2%	Motor Vehicles, Building Materials
Oak Creek	Routt	3%	3.33%		None	
Olathe	Montrose	4%	3.33%		1%	Motor Vehicles, Building Materials
Ophir	San Miguel	2%	0	A, B, C, D, E, G, K, M, O, P, R	None	
Ordway	Crowley	2%	3.33%		2%	Motor Vehicles, Building Materials
Otis	Washington	2%	3.33%		2%	Motor Vehicles, Building Materials
Ouray	Ouray	4%	3.33%		None	
Ovid	Sedgwick	1%	3.33%		1%	Motor Vehicles, Building Materials
Palisade	Mesa	2%	3.33%	A, B, C, K	None	
Palmer Lake	El Paso	3%	3.33%	A	3%	Motor Vehicles, Building Materials
Paonia	Delta	3%	3.33%		None	
Parachute	Garfield	3.75%	0		3.75%	Building Materials
Pierce	Weld	2%	3.33%	B, K	2%	Motor Vehicles, Building Materials
Pitkin	Gunnison	3%	0		None	
Platteville	Weld	3%	3.33%		2%	Building Materials
Poncha Springs	Chaffee	2%	3.33%		2%	Building Materials
Ramah	El Paso	2%	0	A, B, C, K	2%	Motor Vehicles
Red Cliff	Eagle	3%	3.33%		3%	Building Materials
Rico	Dolores	5%	0		None	
Rocky Ford	Otero	4%	3%	E	3%	Motor Vehicles, Building Materials
Romeo	Conejos	3.90%	3.33%		None	
Saguache	Saguache	4%	3.33%		None	
Salida	Chaffee	3%	0		None	
San Luis	Costilla	3%	3.33%	A	None	
Sawpit	San Miguel	3%	0		3%	Building Materials

State-Collected City Sales Taxes (Continued)

City	County in which City is Located	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Sedgwick	Sedgwick	1%	0	B, C, K	None	
Seibert	Kit Carson	2%	3.33%	B, C, D, K	2%	Motor Vehicles, Building Materials
Severance	Weld	3%	3.33%	C	3%	Building Materials
Silt	Garfield	3%	3.33%	D, E, K, L, M, O, Q, R	3%	Motor Vehicles, Building Materials
Silver Cliff	Custer	3%	3.33%		3%	Motor Vehicles, Building Materials
Silver Plume	Clear Creek	3%	3.33%		None	
Silverton	San Juan	1%	0	A, B, C, D, E, G, K, M	None	
Simla	Elbert	4%	3.33%	A, B, C, K	None	
South Fork	Rio Grande	4%	3.33%	C	None	
Springfield	Baca	2%	3.33%		None	
Stratton	Kit Carson	2%	3.33%	A, B, C, D, K	None	
Superior	Boulder, Jefferson	3.775%	3.33% ⁶		3.775%	Motor Vehicles, Building Materials
Trinidad	Las Animas	4%	3.33%		4%	Motor Vehicles, Building Materials
Victor	Teller	3%	0	A, B, C, K	None	
Walden	Jackson	1%	3.33%		None	
Walsenburg	Huerfano	3%	3.33%		3%	Motor Vehicles, Building Materials
Walsh	Baca	3%	3.33%		None	
Ward	Boulder	2%	3.33%		None	
Wellington	Larimer	3%	3.33%	C	3%	Motor Vehicles, Building Materials
Westcliffe	Custer	3%	3.33%		None	
Wiggins	Morgan	3%	3.33%		2%	Building Materials
Wiley	Prowers	2%	3.33%	A	2%	Motor Vehicles
Wray	Yuma	2.50%	3.33%		2.50%	Motor Vehicles, Building Materials
Yampa	Routt	4%	3.33%	A, D, E	4%	Motor Vehicles, Building Materials
Yuma	Yuma	3%	3.33%		3%	Motor Vehicles, Building Materials

State-Collected Colorado County Sales Tax

Broomfield and Denver are self-collected counties. If a county is not listed, that county does not have a sales tax.

County	County Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Adams	0.75%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	None	
Alamosa	3%	3.33%		None	

State-Collected Colorado County Sales Tax (Continued)

County	County Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Arapahoe	0.25%	0.50%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V	0.25%	Motor Vehicles, Building Materials
Archuleta	4%	3.33%		None	
Bent	1%	0		1%	Motor Vehicles, Building Materials
Boulder	1.185%	0	A, B, C, K, L, M	1.185%	Motor Vehicles, Building Materials
Chaffee	2.75%	3%	E	None	
Clear Creek	2.65%	0		None	
Conejos	2%	0	A, B, C, D, E, G, K, L, M, O, P, R	2%	Motor Vehicles, Building Materials
Costilla	2%	0	A, B, C, D, E, G, K, L, M, O, P, R	None	
Crowley	2%	3.33%	E	2%	Motor Vehicles, Building Materials
Custer	2%	3.33%	A, B, C, E, K	2%	Motor Vehicles, Building Materials
Delta	2%	3.33%	E	None	
Douglas	1%	2.33% ³	A, B, C, D, E, G, K, L, M, O, P, Q, S, T	1%	Motor Vehicles, Building Materials
Eagle	1.50% ¹	0	A, B, C, K, S, T	None	
Elbert	1%	3.33%	A, B, C, D, E, G, K	1%	Motor Vehicles, Building Materials
El Paso	1.23%	0	A, B, C, K	1.23%	Motor Vehicles, Building Materials
Fremont	2.50%	3.33%	A, B, C, D, E, G, K, M	2.50%	Motor Vehicles, Building Materials
Garfield	1%	3.33%	A, B, C, K	None	
Grand	1.30%	3.33% ³	D	None	
Gunnison	1%	3.33%		None	
Hinsdale	5%	3.33%		4%	Motor Vehicles, Building Materials
Huerfano	3%	3.33%		None	
Jackson	4%	3.33%		None	
Jefferson	0.50%	3.33%		None	
Lake	4%	3.33%		None	
La Plata	2%	3.33%	D, E, K, L, M	None	
Las Animas	1.50%	3.33%		1.50%	Motor Vehicles, Building Materials
Larimer	0.80%	2.22%	A, B, C, D, E, G, K, R, S, T	0.80%	Motor Vehicles, Building Materials
Lincoln	2%	3.33%	E	2%	Motor Vehicles, Building Materials
Logan	1%	0	E, M	1%	Motor Vehicles, Building Materials

State-Collected Colorado County Sales Tax (Continued)

County	County Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Mesa	2%	3.33%	A, B, C, D, E, G, K, L, M, S, T	2%	Motor Vehicles, Building Materials
Mineral	2.60% ²	3.33%	D, M	None	
Moffat	2%	3.33%	E, K, L, M	None	
Montrose	1%	3.33%		1%	Motor Vehicles, Building Materials
Otero	1%	3.33%	A, B, C, E, K	1%	Motor Vehicles, Building Materials
Ouray	2.55%	3.33%		None	
Park	1%	3.33%	A, B, C, D, K	None	
Phillips	1%	3.33%	E	1%	Motor Vehicles, Building Materials
Pitkin	3.60% ¹	0		0.50% ⁵	Motor Vehicles, Building Materials
Pitkin (in Basalt)	2.60% ¹	0		0.50% ⁵	Motor Vehicles, Building Materials
Prowers	1%	3.33%		1%	Motor Vehicles, Building Materials
Pueblo	1%	3.33%	A, B, C, K	1%	Motor Vehicles
Rio Blanco	3.60%	3.33%	C, D, E, M	3.60%	Motor Vehicles, Building Materials
Rio Grande	2.60% ²	3.33%		None	
Routt	1%	3.33%	A, B, C, E, K, S, T	1%	Motor Vehicles, Building Materials
Saguache	2.50%	0	A, B, C, E, K	None	
San Juan	6.50%	3.33%		None	
San Miguel	1%	3%	A, B, C, D, K, M, S, T	1%	Building Materials
Sedgwick	3%	3.33%	A, D, E	3%	Motor Vehicles, Building Materials
Summit	2.75% ¹	0		None	
Teller	1%	3.33%	A, B, C, K	1%	Motor Vehicles
Washington	1.50%	3.33%	A, B, D, E, G, K	1.50%	Motor Vehicles, Building Materials

Footnotes for State-Collected Cities and Counties

- ¹ Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and 0.75% in Summit County
- ² Rate includes 0.6% Health Service District tax.
- ³ Cap of \$200 per month on service fee.
- ⁴ Reduced collection of sales tax from certain businesses in the area subject to a Public Improvement Fee.
- ⁵ Use tax rate is allocated as Mass Transit Tax (MTS) only.
- ⁶ Cap of \$1,250 per month on service fee
- ⁷ Cap of \$100 per month on service fee

Corrections or changes since January 1, 2025 in bold.

Home Rule Cities For Which The State Does Not Collect Local Sales Tax

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	Use Tax
Arvada	8101 Ralston Rd. Arvada, CO 80002	720-898-7100	Adams, Jefferson	3.46%	0	3.46%
Aurora	15151 E Alameda Pkwy, 1st Floor Aurora, CO 80012	303-739-7800	Adams, Arapahoe, Douglas	3.75%	0	3.75%
Avon	PO Box 975 Avon, CO 81620	970-748-4019	Eagle	4% ⁵	0	None
Black Hawk ³	PO Box 68 Black Hawk, CO 80422	303-582-2283	Gilpin	6%	0	6.00%
Boulder	1136 Alpine Ave Boulder, CO 80304	303-441-3051	Boulder	3.86% 4.01% ¹	0	3.86%
Breckenridge	PO Box 168 Breckenridge, CO 80424	970-453-2251	Summit	2.50%	0	None
Brighton	500 South 4th Ave. Brighton, CO 80601	303-655-2041	Adams, Weld	3.75%	3.33% ⁴	3.75%
Broomfield ⁶	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	4.15%	3% ⁴	4.15%
Castle Pines	7437 Village Square Dr. Suite 200 Castle Pines, CO 80108	303-705-0200	Douglas	3.75%	0	3.75%
Castle Rock	100 North Wilcox St. Castle Rock, CO 80108	303-660-1397	Douglas	4.20%	3.33% ⁴	4.20%
Centennial	13133 E Arapahoe Rd. Centennial, CO 80112	303-325-8000	Arapahoe	2.50%	0	2.50%
Central City	Box 249 Central City, CO 80427	303-582-5251	Gilpin	6%	3.33%	6.00%
Cherry Hills Village	2450 E Quincy Ave. Cherry Hills, CO 80113	303-789-2541	Arapahoe	3.50%	2.5% ⁴	3.00%
Colorado Springs	PO Box 1575 MC225 Colorado Springs, CO 80901	719-385-5903	El Paso	3.07%	0	3.07%
Commerce City	ATTN: Sales Tax 7887 E 60th Ave. Commerce City, CO 80022	303-289-3628	Adams	4.50%	2% ⁴	4.50%
Cortez	123 Roger Smith Ave. Cortez, CO 81321	970-565-3402	Montezuma	4.05%	1.30%	4.05%
Craig	300 W Fourth St Craig, CO 81625	970-826-2003	Moffat	4% ⁷	3.33%	None
Crested Butte	PO Box 39, 507 Maroon Ave Crested Butte, CO 81224	970-349-5338	Gunnison	4.50%	1.50%	4.50%
Dacono	512 Cherry Ave. Building A Dacono, CO 80514	303-833-2317	Weld	3%	3.33% ⁴	3.00%
Delta	PO Box 19, 360 Main St. Delta, CO 81416-0019	970-874-7908	Delta	3%	0	3.00%
Denver⁶	201 W Colfax Ave. Denver, CO 80202	720-913-9400	Denver	5.15% 4% ¹ 7.25% ³	0	5.15%
Durango	949 E 2nd Ave. Durango, CO 81301	970-375-5010	La Plata	3.50%	3.33% ⁴	3.50%
Englewood	1000 Englewood Pkwy. Englewood, CO 80110-2373	303-762-2422	Arapahoe	3.80%	0	3.80%
Evans	1100 37th St. Evans, CO 80620	970-475-1109	Weld	4.50%	3.33% ⁴	4.50%
Federal Heights	2380 W 90th Ave. Federal Heights, CO 80260	303-428-3526	Adams	4%	0	4.00%
Fort Collins	PO Box 580 Fort Collins, CO 80522-0580	970-221-6780	Larimer	4.35% 2.25% ²	0	4.35%

Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	Use Tax
Frisco	PO Box 4100 Frisco, CO 80443	970-668-9127	Summit	2%	3.33% ⁴	None
Glendale	950 S Birch St. Glendale, CO 80246	303-639-4706	Arapahoe	3.75%	0	3.75%
Glenwood Springs	101 W 8th St. Glenwood Springs, CO 81601	970-384-6420	Garfield	4.20%	0	4.20%
Golden	911 10th St. Golden, CO 80401	303-384-8000	Jefferson	3%	0	3.00%
Grand Junction	250 N 5th St. Grand Junction, CO 81501	970-244-1521	Mesa	3.39%	3.33% ⁴	3.39%
Greeley	1000 10th St. Greeley, CO 80631	970-350-9733	Weld	3.46% ² 4.11%	0	4.11%
Greenwood Village	6060 S Quebec St. Greenwood Village, CO 80111-4591	303-486-8299	Arapahoe	3% ⁷	0	3.00%
Gunnison	PO Box 239 Gunnison, CO 81230	970-641-8070	Gunnison	4%	4%	4.00%
Gypsum	PO Box 130 Gypsum, CO 81637	970-524-1753	Eagle	3%	3.33%	3.00%
Lafayette	1290 S Public Rd. Lafayette, CO 80026	303-665-5588	Boulder	3.87%	0	3.87%
Lakewood	480 S Allison Pkwy. Lakewood, CO 80226-3127	303-987-7630	Jefferson	3% ⁵	0	3.00%
Lamar	102 E Parmenter St. Lamar, CO 81052	719-336-1370	Prowers	3%	3.33% ⁴	3.00%
Littleton	2255 W Berry Ave. Littleton, CO 80120	303-795-3768	Arapahoe, Douglas, Jefferson	3.75%	2.50% ⁴	3.75%
Lone Tree	9220 Kimmer Dr, Ste 100 Lone Tree, CO 80124	303-708-1818	Douglas	2.50% ⁷	0	2.50%
Longmont	350 Kimbark St. Longmont, CO 80501	303-651-8672	Boulder, Weld	3.53%	3% ⁴	3.53%
Louisville	749 Main Louisville, CO 80027	303-335-4514	Boulder	3.775%	0	3.775%
Loveland	500 E 3rd St., Ste 110 Loveland, CO 80537	970-962-2708	Larimer	3% ⁵	0	3.00%
Montrose	PO Box 790 Montrose, CO 81402	970-240-1400	Montrose	3.88%	1.33%	3.88%
Monument	645 Beacon Lite Road Monument, CO 80132	719-481-2954	El Paso	3.50%⁵	3.33%	2.00%
Mt. Crested Butte	PO Drawer 5800 Mt. Crested Butte, CO 81225-5800	970-349-6632	Gunnison	5%	3.33%	3.00%
Mountain Village	455 Mountain Village Blvd, Ste A Mountain Village, CO 81435	970-369-6407	San Miguel	4.50%	3.33%	None
Northglenn	11701 Community Center Dr. Northglenn, CO 80233	303-450-8729	Adams, Weld	4% 3% ²	1%	4.00%
Parker	20120 E Mainstreet. Parker, CO 80138-7334	303-805-3228	Douglas	3%	3.33% ⁴	3.00%
Pueblo	PO Box 1427 Pueblo, CO 81002	719-553-2659	Pueblo	3.70%	0	3.70%
Ridgway	PO Box 10 Ridgway, CO 81432-0010	970-626-5308	Ouray	3.60%	2.33%	3.60%
Rifle	PO Box 1908 Rifle CO 81650	970-625-2121	Garfield	4.25%	0	4.25%
Sheridan	4101 S Federal Blvd Sheridan, CO 80110	303-762-2200	Arapahoe	3.50%	0	3.50%

Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	Use Tax
Silverthorne	PO Box 1309 Silverthorne, CO 80498	970-262-7300	Summit	2% ⁷	0	None
Snowmass Village	PO Box 5010 Snowmass Village, CO 81615	970-923-3796	Pitkin	3.50%	0	3.50%
Steamboat Springs	PO Box 772869 Steamboat Springs, CO 80477-2869	970-871-8233	Routt	4.50%	0	4.50%
Sterling	PO Box 4000 Sterling, CO 80751	970-522-9700	Logan	3%	0	3.00%
Telluride	PO Box 397 Telluride, CO 81435	970-728-2152	San Miguel	2% ¹ 4.50%	1.35%	4.50%
Thornton	9500 Civic Center Dr. Thornton, CO 80229	303-538-7400	Adams	3.75%	3% ⁴	3.75%
Timnath	4750 Signal Tree Dr. Timnath, CO 80547	970-224-3211	Larimer	3% 2.25% ²	3.33%	3.00%
Vail	75 S Frontage Rd W Vail, CO 81657	970-479-2125	Eagle	4.50% 4% ²	0	4.00%
Westminster	4800 W 92nd Ave. Westminster, CO 80031	303-658-2065	Adams, Jefferson	3.85%	0	3.85%
Wheat Ridge	7500 W 29th Ave. Wheat Ridge, CO 80033-8001	303-235-2820	Jefferson	3.50%	2% ⁴	3.50%
Windsor	301 Walnut Windsor, CO 80550	970-674-2486	Larimer, Weld	3.65%	2.33% ⁴	3.65%
Winter Park	PO Box 3327 Winter Park, CO 80482	970-726-8081	Grand	7%	0	7.00%
Woodland Park	PO Box 9045 Woodland Park, CO 80866-9045	719-687-5214	Teller	4.09%	0	1.00%

Footnotes for Home Rule Cities

Direct contact with these home rule cities is suggested to receive up-to-date information concerning their tax rates, exemptions, license fees and procedures.

Corrections or changes since January 1, 2025 in bold.

- ¹ Sales tax on food & liquor for immediate consumption.
- ² Food for home consumption.
- ³ Automobile rentals for less than 30 days.
- ⁴ Cap at a certain amount.
- ⁵ Sales tax rate is reduced if purchases are made from certain areas subject to either a Public Improvement Fee (PIF) and/or Retail Sales Fee (RSF). All PIFs/RSFs imposed by home-rule cities are not listed in this publication. Contact the respective home-rule city for more details.
- ⁶ Incorporated as a city/county in one
- ⁷ Motor Vehicles are Exempt

An Act

HOUSE BILL 23-1101

BY REPRESENTATIVE(S) Vigil and Bacon, Bird, Boesenecker, Brown, deGruy Kennedy, Dickson, English, Epps, Froelich, Garcia, Gonzales-Gutierrez, Hamrick, Herod, Jodeh, Joseph, Kipp, Lieder, Lindstedt, Mabrey, Mauro, Michaelson Jenet, Ricks, Sharbini, Sirota, Snyder, Titone, Valdez, Velasco, Willford, Woodrow, Amabile, Lindsay, Marshall, McCormick, Story, Weissman, McCluskie; also SENATOR(S) Winter F. and Hinrichsen, Buckner, Cutter, Danielson, Jaquez Lewis, Kolker, Marchman, Priola, Sullivan, Fenberg.

CONCERNING SUPPORT FOR TRANSIT, AND, IN CONNECTION THEREWITH, INCREASING THE FLEXIBILITY OF THE OZONE SEASON TRANSIT GRANT PROGRAM AND INCREASING OPPORTUNITIES FOR TRANSIT AGENCY PARTICIPATION IN REGIONAL TRANSPORTATION PLANNING.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. Legislative declaration. (1) The general assembly finds and declares that transit systems, including those maintained by regional transportation authorities, are essential to the health and welfare of the citizens of the state because:

(a) Ridership of transit systems decreases the number of automobiles

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

on state highways and other roadways within the state, resulting in reductions in both harmful emissions and traffic-related problems caused by such automobiles; and

(b) The complexity of modern transit systems necessitates long-term planning for such systems, which in turn requires that transit agencies, including regional transportation authorities, possess tools to provide the funding necessary to maintain and expand such systems.

(2) The general assembly further finds and declares that current funding options available to regional transportation authorities are inadequate and can be enhanced to provide for current and future funding need because:

(a) Current law authorizes a regional transportation authority to seek voter approval for a uniform mill levy of up to 5 mills on all taxable property within its territory, but the authorization to seek such voter approval is scheduled to sunset as of January 1, 2029, leaving regional transportation authorities without the ability after that date to present voters with the choice to empower the authority to impose or increase this vital funding source; and

(b) Current law also authorizes regional transportation authorities to seek voter approval for a sales or use tax, or both, upon every transaction or other incident with respect to which a sales or use tax is levied by the state, but limits the maximum rate of the tax for which such voter approval may be sought to one percent, thereby potentially preventing regional transportation authorities from imposing a higher rate that may nevertheless be supported by voters.

(3) It is the general assembly's intent, through the enactment of section 5 of this act, to preserve and enhance funding options for regional transportation authorities by enabling regional transportation authorities to:

(a) Retain the authority to seek voter approval of a mill levy after January 1, 2029; and

(b) Seek voter approval for a sales tax, use tax, or both, up to a rate of two percent.

(4) Nothing in this section is intended to abridge or otherwise adversely impact the right or power of any regional transportation authority to continue to annually levy any mill levy, or to continue to levy any sales tax, use tax, or both, that was authorized by voter approval prior to the effective date of this act.

SECTION 2. In Colorado Revised Statutes, 24-38.5-114, **amend** (1)(a) introductory portion, (1)(d), (4), (5)(a)(I), (5)(a)(II), (5)(a)(III), (5)(a)(IV), (5)(a)(VII), (5)(b)(I), and (9); and **add** (1)(f.5) as follows:

24-38.5-114. Ozone season transit grant program - fund - creation - policies - report - definitions - repeal. (1) As used in this section, unless the context otherwise requires:

(a) "Eligible transit agency" means ~~an entity~~ A TRANSIT AGENCY that is:

(d) "Ozone season" means the period from June 1 to August 31 of a calendar year; EXCEPT THAT, IF AN ELIGIBLE TRANSIT AGENCY OPERATES IN AN AREA IN WHICH OZONE-CAUSING TRAFFIC LEVELS ARE TYPICALLY HIGHEST DURING A DIFFERENT PERIOD THAN JUNE 1 TO AUGUST 31 OF A CALENDAR YEAR AND THE ELIGIBLE TRANSIT AGENCY IDENTIFIES THE DIFFERENT PERIOD IN AN APPLICATION FOR A GRANT TO OFFER FARE-FREE SERVICE DURING THE IDENTIFIED PERIOD THAT IS SUBMITTED TO A TRANSIT ASSOCIATION IN ACCORDANCE WITH THE REQUIREMENTS OF THIS SECTION, "OZONE SEASON" MEANS, FOR THAT ELIGIBLE TRANSIT AGENCY, THE DIFFERENT PERIOD IDENTIFIED IN THE GRANT APPLICATION.

(f.5) "TRANSIT AGENCY" MEANS A PROVIDER OF PUBLIC TRANSPORTATION, AS DEFINED IN 49 U.S.C. SEC. 5302 (15), AS AMENDED.

(4) (a) To receive a grant, a transit association or the regional transportation district must submit an application to the office in accordance with the requirements of this section and the policies established by the office in accordance with subsection (6) of this section. The office may award grants of up to three million dollars each year to a transit association and up to eleven million dollars each year to the regional transportation district; EXCEPT THAT:

(I) IF THE OFFICE AWARDS A GRANT FOR A YEAR TO A TRANSIT

ASSOCIATION IN AN AMOUNT LESS THAN THREE MILLION DOLLARS, THEN THE MAXIMUM AMOUNT OF THE GRANT THAT THE OFFICE MAY AWARD TO THE TRANSIT ASSOCIATION FOR THE NEXT YEAR IS THREE MILLION DOLLARS PLUS AN AMOUNT EQUAL TO THE DIFFERENCE BETWEEN THREE MILLION DOLLARS AND THE AMOUNT OF THE GRANT AWARDED TO THE TRANSIT ASSOCIATION FOR THE PRIOR YEAR; AND

(II) IF THE OFFICE AWARDS A GRANT FOR A YEAR TO THE REGIONAL TRANSPORTATION DISTRICT IN AN AMOUNT LESS THAN ELEVEN MILLION DOLLARS, THEN THE MAXIMUM AMOUNT OF THE GRANT THAT THE OFFICE MAY AWARD TO THE REGIONAL TRANSPORTATION DISTRICT FOR THE NEXT YEAR IS ELEVEN MILLION DOLLARS PLUS AN AMOUNT EQUAL TO THE DIFFERENCE BETWEEN ELEVEN MILLION DOLLARS AND THE AMOUNT OF THE GRANT AWARDED TO THE REGIONAL TRANSPORTATION DISTRICT FOR THE PRIOR YEAR.

(b) A TRANSIT ASSOCIATION, THE REGIONAL TRANSPORTATION DISTRICT, OR AN ELIGIBLE TRANSIT AGENCY THAT RECEIVES A GRANT FROM A TRANSIT ASSOCIATION IS NOT REQUIRED TO EXPEND A GRANT IN THE YEAR IN WHICH IT IS RECEIVED AND RETAINS THE GRANT AMOUNT UNTIL IT IS EXPENDED. THE RETENTION OF ALL OR A PORTION OF A GRANT RECEIVED DURING ONE YEAR BY A TRANSIT ASSOCIATION OR THE REGIONAL TRANSPORTATION DISTRICT FOR USE IN A SUBSEQUENT YEAR DOES NOT REDUCE THE MAXIMUM AMOUNT THAT THE TRANSIT ASSOCIATION OR REGIONAL TRANSPORTATION DISTRICT IS ELIGIBLE TO RECEIVE AS A NEW GRANT DURING THE SUBSEQUENT YEAR AS SET FORTH IN THIS SUBSECTION (4).

(5) A grant recipient may use the grant money as follows:

(a) (I) A transit association that receives a grant may use the money to establish a grant program for eligible transit agencies in accordance with this section. A transit association may use a portion of the grant money to pay its direct and indirect costs in administering the grant program INCLUDING REASONABLE COSTS TO MARKET THE PROGRAM TO ELIGIBLE TRANSIT AGENCIES.

(II) To receive a grant from the transit association, an eligible transit agency must submit an application to the transit association. At a minimum, the application must describe the free transit services that will be NEWLY

provided, or expanded TO INCLUDE ADDITIONAL FREE TYPES OF SERVICE, EXPANDED TO INCLUDE ADDITIONAL FREE ROUTES, OR PROVIDED MORE FREQUENTLY with the grant money, indicate to what extent the eligible transit agency will match the grant money with other money, and commit to providing the new or expanded free services for at least thirty days during the ozone season.

(III) An eligible transit agency that receives a grant through the transit association may use the money to cover the costs associated with providing new or expanded free transit services within its service area during ozone season, including offering additional FREE SERVICES OR free routes or ~~expanding~~ INCREASING THE FREQUENCY OF service on routes for which the eligible transit agency currently offers free service. Grant money may be used to replace fare box revenue and to pay for other expenses necessary to implement AND MEASURE THE EFFECTIVENESS OF the program, including REASONABLE MARKETING EXPENSES INCURRED TO RAISE AWARENESS OF FREE SERVICE AND INCREASE RIDERSHIP, EXPENSES INCURRED IN CONDUCTING RIDER SURVEYS TO BETTER MEASURE THE IMPACT OF THE PROGRAM ON RIDERSHIP AND VEHICLE MILES TRAVELED IN PRIVATE MOTOR VEHICLES, AND expenses associated with an increase in ridership as a result of the program.

(IV) An eligible transit agency shall not use grant money to offset or replace funding for free transit services that the eligible transit agency offers as of January 1 of the funding year; EXCEPT THAT AN ELIGIBLE TRANSIT AGENCY MAY USE GRANT MONEY THAT WAS NOT EXPENDED IN THE YEAR IN WHICH IT WAS RECEIVED OR GRANT MONEY FROM A GRANT AWARDED FOR A SUBSEQUENT YEAR TO CONTINUE FUNDING FOR ANY SUCH FREE TRANSIT SERVICES THAT WERE PREVIOUSLY FUNDED WITH GRANT MONEY.

(VII) A transit association receiving a grant shall develop and publicize policies for the grant, including the process and deadlines for an eligible transit agency to apply for and receive a grant, the information, INCLUDING NOTICE THAT THE ELIGIBLE TRANSIT AGENCY MUST IDENTIFY ANY PERIOD OTHER THAN JUNE 1 TO AUGUST 31 OF A CALENDAR YEAR FOR ITS OZONE SEASON IN THE APPLICATION, and documentation required for the application, reporting requirements and deadlines, and any additional requirements necessary to administer the grant.

(b) (I) The regional transportation district may use grant money to cover ~~up to eighty percent~~ of the costs of providing at least thirty days of free transit on all services offered by the regional transportation district. Grant money may be used to replace fare box revenue and to pay for other expenses necessary to implement the program, including REASONABLE MARKETING EXPENSES INCURRED TO RAISE AWARENESS OF FREE SERVICE AND INCREASE RIDERSHIP AND expenses associated with an increase in ridership as a result of the program.

(9) On or before December 31 of each year of the program, the office shall submit a report on the implementation of the program to the house of representatives transportation and local government committee and the senate transportation and energy committee, or their successor committees. The report must summarize and compile the information submitted to the office pursuant to subsections (5)(a)(VI) ~~and (5)(b)~~ AND (5)(b)(II) of this section.

SECTION 3. In Colorado Revised Statutes, **add** 43-1-131 as follows:

43-1-131. Transportation planning study - report - rules. (1) ON OR BEFORE NOVEMBER 30, 2023, THE DEPARTMENT SHALL COMPLETE A STUDY AND STUDY REPORT OF THE BOUNDARIES OF THE TRANSPORTATION PLANNING REGIONS, AS DEFINED IN SECTION 43-1-1102 (8), THE MEMBERSHIP OF THE TRANSPORTATION ADVISORY COMMITTEE CREATED IN SECTION 43-1-1104 (1)(a) AND THE SPECIAL INTERIM TRANSIT AND RAIL ADVISORY COMMITTEE APPOINTED PURSUANT TO SECTION 43-1-1104 (1)(b), AND THE CONSISTENCY AND TRANSPARENCY OF THE TRANSPORTATION PLANNING PROCESS ACROSS THE TRANSPORTATION PLANNING REGIONS. IN CONDUCTING THE STUDY, THE DEPARTMENT SHALL PROVIDE OPPORTUNITY FOR PUBLIC COMMENT THROUGHOUT THE STATE AND CONSIDER INPUT FROM STAKEHOLDERS THROUGHOUT THE STATE. ON OR BEFORE NOVEMBER 30, 2023, THE DEPARTMENT SHALL SUBMIT THE STUDY REPORT TO THE COMMISSION AND TO THE TRANSPORTATION LEGISLATION REVIEW COMMITTEE CREATED IN SECTION 43-2-145 (1)(a) OR, IF THE COMMITTEE HAS HELD ITS LAST 2023 MEETING BEFORE THE STUDY REPORT IS COMPLETED, TO THE HOUSE OF REPRESENTATIVES TRANSPORTATION, HOUSING, AND LOCAL GOVERNMENT COMMITTEE AND THE SENATE TRANSPORTATION AND ENERGY COMMITTEE, OR THEIR SUCCESSOR COMMITTEES. THE STUDY MUST INCLUDE CONSIDERATION OF:

(a) THE MEMBERSHIP OF THE SPECIAL INTERIM TRANSIT AND RAIL ADVISORY COMMITTEE AND ITS REPRESENTATION ON THE TRANSPORTATION ADVISORY COMMITTEE;

(b) THE TRANSPARENCY OF THE TRANSPORTATION PLANNING PROCESS IN EACH TRANSPORTATION PLANNING REGION AND THE CONSISTENCY OF THE TRANSPORTATION PLANNING PROCESS ACROSS THE TRANSPORTATION PLANNING REGIONS; AND

(c) THE BOUNDARIES OF TRANSPORTATION PLANNING REGIONS CONSIDERING FACTORS RELATED TO:

(I) HIGHWAY AND TRANSIT CORRIDORS AND TRANSIT DISTRICT BOUNDARIES;

(II) DISPROPORTIONATELY IMPACTED COMMUNITIES, AS DEFINED IN SECTION 43-4-1202 (5);

(III) VEHICLE MILES TRAVELED, TRUCK VEHICLE MILES TRAVELED, TRANSIT VEHICLE REVENUE MILES, AND LANE MILES;

(IV) POPULATION TRENDS;

(V) SAFETY AND MANAGEMENT CONSIDERATIONS;

(VI) COMMUTING, COMMERCIAL TRAFFIC, FREIGHT MOVEMENT, TOURISM IMPACTS, AND OTHER TRAVEL PATTERNS;

(VII) TRANSIT-ORIENTED DEVELOPMENT AND ACCESS TO AFFORDABLE HOUSING;

(VIII) LEVELS OF AIR POLLUTANTS, AS DEFINED IN SECTION 25-7-103 (1.5), INCLUDING CRITERIA POLLUTANTS, AS DEFINED IN SECTION 43-1-128 (2)(b), AND GREENHOUSE GAS POLLUTANTS, AS DEFINED IN SECTION 43-1-128 (2)(d); AND

(IX) COMMUNITIES OF INTEREST.

(2) THE DEPARTMENT SHALL NOT INCLUDE ANY RECOMMENDATION IN THE STUDY REPORT THAT, IF ADOPTED, WOULD REDUCE THE NUMBER OF

RURAL TRANSPORTATION PLANNING REGIONS, WHICH SHALL BE MAINTAINED AT THE MAXIMUM NUMBER SPECIFIED IN SECTION 43-1-1102 (8).

(3) FOLLOWING COMPLETION OF THE STUDY, WITH CONSIDERATION OF THE FINDINGS OF THE STUDY, AND BEFORE JUNE 1, 2024, THE COMMISSION SHALL INITIATE UPDATES TO ITS RULES CONCERNING THE STATEWIDE TRANSPORTATION PLANNING PROCESS AND TRANSPORTATION PLANNING REGIONS, 2-CCR 601-22.

SECTION 4. In Colorado Revised Statutes, 43-1-1102, **add** (7.5) as follows:

43-1-1102. Definitions. For the purposes of this part 11, unless the context otherwise requires:

(7.5) "TRANSPORTATION PLANNING ORGANIZATION" MEANS A METROPOLITAN PLANNING ORGANIZATION OR A RURAL TRANSPORTATION PLANNING ORGANIZATION RESPONSIBLE FOR TRANSPORTATION PLANNING FOR A TRANSPORTATION PLANNING REGION.

SECTION 5. In Colorado Revised Statutes, 43-1-1103, **add** (7) as follows:

43-1-1103. Transportation planning. (7) ON AND AFTER SEPTEMBER 1, 2023, THE BOARD OF DIRECTORS, COMMITTEE, OR OTHER GOVERNING BODY, HOWEVER NAMED, OF THE TRANSPORTATION PLANNING ORGANIZATION FOR EACH TRANSPORTATION PLANNING REGION MUST INCLUDE AT LEAST ONE VOTING REPRESENTATIVE TO REPRESENT ALL TRANSIT AGENCIES IN THE TRANSPORTATION PLANNING REGION. THE REPRESENTATIVE MUST BE APPOINTED BY THE TRANSIT AGENCY OR, IF MULTIPLE TRANSIT AGENCIES PROVIDE SERVICE IN THE TRANSPORTATION PLANNING REGION, BY AGREEMENT OF THE TRANSIT AGENCIES.

SECTION 6. In Colorado Revised Statutes, 43-4-605, **amend** (1)(j)(I); and **repeal** (1)(j.5)(II) as follows:

43-4-605. Powers of the authority - inclusion or exclusion of property - determination of regional transportation system alignment - fund created - repeal. (1) In addition to any other powers granted to an authority pursuant to this part 6, an authority has the following powers:

(j) (I) Subject to the provisions of section 43-4-612, to levy, in all or any designated portion of the members of the combination or of the members of the transportation planning organization exercising the powers of an authority as authorized by section 43-4-622, a sales or use tax, or both, at a rate not to exceed ~~one~~ TWO percent upon every transaction or other incident with respect to which a sales or use tax is levied by the state; except that, if the authority includes territory that is within the regional transportation district created and existing pursuant to article 9 of title 32, a designated portion of the members of the combination or of the members of the transportation planning organization in which a new tax is levied must be composed of entire territories of members of the combination or of the members of the transportation planning organization so that the rate of tax imposed pursuant to this part 6 within the territory of any single member of the combination or of the members of the transportation planning organization is uniform and except that the authority shall not levy a sales or use tax on any transaction or other incident occurring in any territory located outside the boundaries of the authority and within the boundaries of a municipality as the boundaries of the municipality exist on the date the authority is created without the consent of the governing body of the municipality or outside the boundaries of the authority and within the unincorporated boundaries of a county as the unincorporated boundaries exist on the date the authority is created without the consent of the governing body of the county. Subject to the provisions of section 43-4-612, the authority may elect to levy any such sales or use tax at different rates in different designated portions of the members of the combination or of the members of the transportation planning organization; except that, if the authority includes territory that is within the regional transportation district, a designated portion of the members of the combination or of the members of the transportation planning organization in which a new tax is levied must be composed of entire territories of members of the combination or of the members of the transportation planning organization so that the rate of tax imposed pursuant to this part 6 within the territory of any single member of the combination or of the transportation planning organization is uniform. If the authority so elects, it shall submit a single ballot question that lists all of the different rates to the registered electors of all designated portions of the members of the combination or of the transportation planning organization in which the proposed sales or use tax is to be levied. The tax imposed pursuant to this subsection (1)(j) is in addition to any other sales or use tax imposed pursuant to law. If a member of the combination or of the transportation planning organization is located within more than

one authority, the sales or use tax, or both, authorized by this subsection (1)(j) shall not exceed ~~one~~ TWO percent upon every transaction or other incident with respect to which a sales or use tax is levied by the state. The executive director of the department of revenue shall collect, administer, and enforce the sales or use tax, to the extent feasible, in the manner provided in section 29-2-106. The director shall make monthly distributions of the tax collections to the authority, which shall apply the proceeds solely to the financing, construction, operation, or maintenance of regional transportation systems. The department shall retain an amount not to exceed the total cost of the collection, administration, and enforcement and shall transmit the amount to the state treasurer, who shall credit the same to the regional transportation authority sales tax fund, which fund is hereby created. The amounts so retained are hereby appropriated annually from the fund to the department to the extent necessary for the department's collection, administration, and enforcement of this part 6. Any money remaining in the fund attributable to taxes collected in the prior fiscal year shall be transmitted to the authority; except that, prior to the transmission to the authority of such money, any money appropriated from the general fund to the department for the collection, administration, and enforcement of the tax for the prior fiscal year shall be repaid.

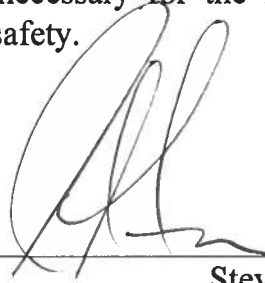
(j.5) (II) ~~This subsection (1)(j.5) is repealed, effective January 1, 2029.~~

SECTION 7. Safety clause. The general assembly hereby finds,

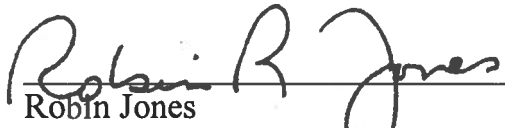
determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.



Julie McCluskie
SPEAKER OF THE HOUSE
OF REPRESENTATIVES



Steve Fenberg
PRESIDENT OF
THE SENATE

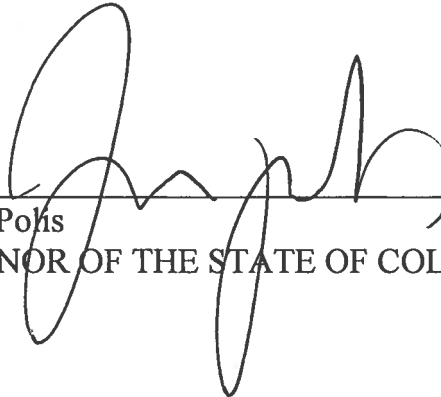


Robin Jones
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES



Cindi L. Markwell
SECRETARY OF
THE SENATE

APPROVED Friday April 28th 2023 at 12:30 pm
(Date and Time)



Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO



Colorado Legislative Council Staff

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MEMORANDUM

September 14, 2017

TO: Interested Persons
FROM: Ryan Long, Fiscal Analyst, 303-866-2066
SUBJECT: Regional Transportation Authorities

Summary

This memorandum provides information concerning regional transportation authorities (RTAs). Specifically, it provides an overview of state laws pertaining to RTAs, RTAs currently established, powers of and financing mechanisms available to RTAs, and sales and use taxes levied in each of the five currently operational RTAs.

Regional Transportation Authorities

Under Colorado law, municipalities, counties, and special districts can join together in a “combination” to create a regional transportation authority (RTA) to address transportation needs within a specific geographic region. The state of Colorado, acting through the Transportation Commission and with approval from the Governor, may also join a contract creating an RTA.

Establishment of an RTA. To establish an RTA, the combination of governments seeking to create it must submit a copy of their contract to the Colorado Department of Transportation (CDOT) for review and comment, as well as to any affected public highway authority, county or municipality that borders the proposed RTA. A copy of the contract must also be sent to the Regional Transportation District (RTD), which creates and maintains a transit system primarily in the Denver metropolitan area, if it borders the proposed RTA. These contracts include information on the name and purpose of the authority, the establishment and operations of the board of directors, the boundaries of the authority, and the term of the contract. No municipality, county, or special district may enter into a contract establishing an RTA without holding at least two public hearings. In order to take effect, a contract must be approved by the registered voters within the boundaries of the district.

RTA authority. RTAs have the authority, through a board, to finance, construct, operate, or maintain regional transportation systems within or outside their boundaries. RTAs must be governed by a board of directors with at least five elected officials from the members of the combination of governments, and must include at least one elected official from each member. An RTA board may adopt bylaws, make and pass orders and resolutions necessary for the governance of the authority, maintain offices and hire employees, and amend the contract that created the authority.

An RTA is prohibited from constructing a transportation system outside of its boundaries or within the boundaries of a municipality or county without the consent of that entity’s governing body. If the RTA’s proposed transportation system affects, alters, or negatively impacts the road systems controlled by CDOT, RTD, or any bordering entities, the impacted entity may enter into an intergovernmental agreement with the RTA to address the identified services before a proposal is submitted to registered electors. If no agreement is established, the transportation project affecting the other entity must be taken off of the list of projects specified in the contract.

RTA boards may also create local improvement districts (LIDs) within their boundaries to facilitate the financing, construction, operation, or maintenance of regional transportation system improvements. The LID is a localized geographic area in which improvements are constructed, and revenue for these projects is primarily raised through a special assessment process. To establish an LID, the RTA board must receive a petition from the owners of the property that will bear the majority of the cost assessment on the proposed improvements, as well as a petition from registered electors in the proposed district.

RTA financing. State law authorizes RTAs to establish, collect, and increase or decrease tolls, rates, and charges to finance a transportation system. RTAs may also levy sales taxes, impose an annual motor vehicle registration fee, levy a visitor benefit tax, impose a uniform mill levy, establish regional transportation activity enterprises, and issue bonds, as shown in Table 1. RTA taxation questions and multi-year debt questions must be submitted to the registered electors residing within the authority’s boundaries for approval. Unless specified in an intergovernmental agreement, any funds made available for an RTA’s transportation system may not be used to supplant existing or budgeted CDOT funding for any portion of the state highway system within the territory of any RTA or any transportation planning region.

**Table 1
Financing Mechanisms for Regional Transportation Authorities**

Financing Mechanism	Provisions	Statutory Citation
Sales or Use Tax	RTAs may levy a sales or use tax, or both, of not more than 1 percent upon every transaction with respect to which a sales or use tax is levied by the state. If a member of the RTA is located within more than one authority, the total sales and/or use tax may not exceed 1 percent. The RTA may levy a sales or use tax at differing rates in designated parts of the authority. However, if the authority includes territory within the RTD’s boundaries, the rate of the tax must be levied in such a way that the rate of tax within the territory of any single member of the combination is uniform.	Section 43-4-605 (1)(j)(l), C.R.S.
Annual Motor Vehicle Registration Fee	RTAs may impose an annual motor vehicle registration fee of not more than \$10 for each motor vehicle registered within any or all portions of the RTA boundaries. If a motor vehicle is registered in a county that is a member of more than one RTA, the total motor vehicle registration fees for that vehicle may not exceed \$10.	Section 43-4-605 (1)(i), C.R.S.

Financing Mechanism	Provisions	Statutory Citation
Visitor Benefit Tax	RTAs may levy a visitor benefit tax on those purchasing overnight rooms or accommodations within the RTA's boundaries. The visitor benefit tax may not exceed 2 percent of the price of the overnight room or accommodation. Further, at least 75 percent of the revenue derived from the tax must be used by the RTA to finance, construct, operate, and maintain the RTA's regional transportation system and to provide incentives to overnight visitors to use public transportation. No more than one-third of the RTA's total revenues may be derived from this tax.	Section 43-4-605 (1)(i.5), C.R.S.
Mill Levy*	RTAs may impose a uniform mill levy of up to five mills on all taxable property within the territory of the authority. Imposing such a levy does not affect the power of an authority to establish LIDs and impose special assessments.	Section 43-4-605 (1)(j.5)(l), C.R.S.
Regional Transportation Activity Enterprises	RTAs may establish one or more enterprises. The enterprise must be owned by the entire authority, and may not be combined with another enterprise owned by a separate RTA. Enterprises may issue or reissue revenue bonds, and contract with other governmental or private entities for loans and grants related to the enterprise's functions.	Section 43-4-606, C.R.S.
Bonds	Pursuant to a resolution of its board, an RTA may issue bonds for any of its corporate purposes.	Section 43-4-609, C.R.S.

Source: Legislative Council Staff.

*This provision is currently set to repeal January 1, 2029. The only RTA that has imposed a mill levy is the San Miguel Authority for Regional Transportation.

Current RTAs. The following five RTAs are currently operating in Colorado:

- Gunnison Valley Transportation Authority;
- Pikes Peak Rural Transportation Authority;
- Roaring Fork Transportation Authority;
- San Miguel Authority for Regional Transportation; and
- South Platte Valley Regional Transportation Authority.

The Baptist Road Rural Transportation Authority, which was created to provide a funding mechanism for improvements to Baptist Road in a portion of Monument, Colorado, was dissolved in December 2016 after raising sufficient funding to pay off bonds.

Table 2 summarizes the current and former RTAs in Colorado, including membership and respective sales, use, and property tax rates. The scope and types of projects in RTAs can vary widely. For example, the Roaring Fork Transportation Authority operates the largest RTA public transit system, and utilizes 106 buses with 153 bus stops and 14 park-and-ride lots. RTAs also engage in large capital projects, such as the \$4 million Chestnut Street Bridge Replacement undertaken in 2016 by the Pikes Peak Rural Transportation Authority.

Table 2
Regional Transportation Authority Sales, Use and Property Tax Rates

Authority	Member Municipalities and Counties	Sales Tax Rate	Use Tax Rate	Property Tax
Gunnison Valley Rural Transportation Authority	Gunnison County, excluding the municipalities of Marble, Ohio, Pitkin, and Somerset	1.0%	None	None
Pikes Peak Rural Transportation Authority	El Paso County, excluding the municipalities of Calhan, Fountain, Monument, and Palmer Lake	1.0%	1.0%	None
Roaring Fork Transportation Authority	Cities of Basalt and New Castle	0.8%	0.8%	None
	Cities of Carbondale and Glenwood Springs	1.0%	1.0%	None
	Cities of Aspen and Snowmass Village, and unincorporated Pitkin County	0.4%	0.4%	None
	Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale	0.6%	0.6%	None
San Miguel Authority for Regional Transportation	City of Telluride and eastern San Miguel County (excluding towns of Ophir and Sawpit)	0.25%	None	0.75 mills
South Platte Valley Regional Transportation Authority	City of Sterling	0.1%	0.1%	None
Former Regional Transportation Authorities				
Authority	Member Municipalities and Counties	Sales Tax Rate	Use Tax Rate	Property Tax
Baptist Road Rural Transportation Authority*	A portion of the city of Monument	1.0%	1.0%	None

Source: Colorado Department of Revenue.

*The Baptist Road Rural Transportation Authority stopped collecting sales and use tax on July 1, 2016, and was dissolved in December 2016.