

A Quick Reference Guide to City of Aurora
TAX & LICENSING INFORMATION

15151 East Alameda Parkway.
Licensing Section, Suite #1100 – Tax Section, Suite #5700
Aurora, CO 80012
Licensing Phone: 303-739-7057 – Licensing Fax: 303-739-7071
Tax Phone: 303-739-7800 – Tax Fax: 303-739-7559
Aurora Website: www.auroragov.org

BUSINESS/SALES/USE TAX LICENSE:

Application Fee: \$11.50
Initial License/Renewal License Fee: \$23.25
Period Covered: 2 years from date of issuance

Ownership Is Non-Transferable: Any change of ownership of a licensed business requires a *new* application and \$34.75 fee for the business license.

Licenses are Location Specific: If your business moves from one location to another, the owner must submit a location change application and an \$11.50 location change fee. Upon approval by the Building Division and Planning Department, a new license will be issued for the new location.

Any "person" (person defined as a sole proprietor, partnership, LLC, or corporation including non-profit organizations) who conducts business activities within the City of Aurora, regardless of the physical location of the business, is required to have a business license. A separate license is required for each location that is located within the City of Aurora.

Each "person" engaged in the business of selling at retail in the City must obtain a general business license and retail seller's license to collect the City sales tax and remit it directly to the City of Aurora on a monthly, quarterly, or annual basis. Each "person" must also remit use tax for tangible personal property used, stored or consumed in the City where no local sales tax was paid.

REQUIREMENTS FOR A HOME OCCUPATION:

"Home Occupation," as regulated by section 146-206 of the Aurora City Code, shall mean any use which meets the following requirements:

- 1) The residents of the dwelling unit shall be the only people engaged in the activity;

- 2) The activity is carried on only in the principal building and is incidental and secondary to the primary purpose served by the dwelling;
- 3) The storage of materials to be used in the activity shall be inside either the principal building or an accessory building;
- 4) There shall be no external evidence that in any way advertises the performance of the activity;
- 5) Except for parties entering the dwelling unit as a result of prior individual invitation, in no way shall the general public be invited or solicited upon the premises;
- 6) Performance of any personal service including, but not limited to, insurance agents, tax consultants and instruction in the arts, shall be limited to one pupil, client (which may include a partnership, married couple or parties engaged in a joint venture) or customer, at any one time;
- 7) In no way shall the use jeopardize the health, safety or welfare of the occupants or of the surrounding neighborhood; and
- 8) The operation of a home occupation shall not cause or encourage an amount of vehicular or pedestrian traffic not normally associated with the residential area in which the home occupation is conducted.

→ ***NOTE: The conducting of a health clinic, hospital, barbershop, beauty parlor, tea room or animal hospital shall not be deemed to be a home occupation.***

LIQUOR LICENSING:

Application Fee: Varies
For information call (303) 739-7057.

Obtaining a liquor license in the State of Colorado is a privilege, not a right. Liquor-licensed locations are governed by the City of Aurora Code, the Colorado State Statutes, and specific rules and regulations. In order to sell, serve or distribute liquor or 3.2% beer at retail at a given location, that location must be licensed by both the City of Aurora and the State of Colorado. A "person" (person defined as a sole proprietor, partnership, LLC, or corporation) desiring to sell alcoholic beverages must first file an application and obtain approval of that application from the Local Licensing Authority. If the Local Licensing Authority approves the application, it is forwarded to the state licensing authority who may then grant a state license.

The Local Licensing Authority will conduct a public hearing at which time the applicant and/or his/her representative and any witnesses and/or protestants may appear. At this hearing, the applicant must present sufficient evidence to establish that 1) there is a need in the neighborhood for the type of license being applied for, and 2) the adult inhabitants of the neighborhood desire that the license be granted.

All liquor and 3.2% beer licenses are issued to 1) a "person," and 2) a "premises" (premises is defined as a specific location and/or address). The premises must also be approved for liquor consumption and/or sales by the Building Division & Planning Department.

AURORA USE APPROVAL:

The City of Aurora requires a use approval for certain businesses abutting a residential zone to operate between the hours of 12:00 a.m. and 6:00 a.m. An Aurora use approval is required even though the State Liquor laws allow the sale of liquor until 2:00 a.m. Please check with the City Planning Department at (303) 739-7250 for more information.

TEMPORARY/SPECIAL USE PERMITS:

Application Fee: \$55.75
For information call (303) 739-7057.

Temporary/Special Use Permits are issued for the following uses, notwithstanding the existence of any prohibitory provisions within the City Code, provided that under no circumstances shall any exception or

temporary/special use permit be granted so as to permit a commercial use to be conducted in a residentially zoned area:

- 1) A requested use in a zone within the City where such use is not permitted in the underlying zone, whether as a permitted use or as a use subject to a public hearing, not to exceed thirty (30) days per year;
- 2) Private use of a public right-of-way, excluding medians, by placement of a sign, advertisement, or merchandise within the right-of-way, not to exceed three (3) permits per calendar year, each application not to exceed nine (9) consecutive days, so long as such use does not constitute an obstruction or hazard to the right-of-way;
- 3) Use of the public roadway for purposes of conducting a civic function parade, or organized non-vehicular use, including, but not limited to, walkathons, jog-a-thons, bike-a-thons, etc.; not to exceed two (2) days per year;
- 4) A temporary/special use permit and an Aurora business license are required to operate temporary food and/or merchandise establishments. Temporary outdoor food and/or merchandise establishment or stand shall mean any showcase, table, bench, rack, handcart, pushcart, trailer, stall or any other fixture or device that is used for the purpose of selling or offering for sale any food, beverage, or any type of general merchandise. For more information on this permit contact Neighborhood Services at (303) 739-7280.

→ ***NOTE: The time periods for temporary/special use permits may be extended at the sole discretion of the City Manager or his designee.***

LODGER'S TAX:

For information call (303) 739-7800.

LODGER'S/SALES TAX RATE:

	<u>Arapahoe</u>	<u>Adams</u>
City of Aurora	8.0%	8.0%
State	2.9%	2.9%
RTD	1.0%	1.0%
Cultural	0.1%	0.1%
Baseball	0.1%	0.1%
County	<u>0.25%</u>	<u>0.75%</u>
TOTAL	<u>12.35%</u>	<u>12.85%</u>

Any "person" engaged in the business of furnishing lodging is required to obtain a City Lodger's Tax license. A Lodger's Tax License is not required when a written agreement for occupancy for a period of at least 30 consecutive days has been executed. Each "person" is responsible for collecting the City Lodger's Tax and remitting it directly to the City of Aurora on a monthly basis. The City of Aurora imposes an eight percent (8%) tax on the renting or leasing of rooms or accommodations on a transient basis. The tax is based on the full price charged to the customer. In all cases, the purchase price paid or charged for such lodging shall exclude the sale of any goods, services and commodities otherwise subject to City sales tax.

EXEMPTIONS:

- 1) Sales of lodging services to any occupant who is a resident of the lodging facility and who has entered into a written agreement for occupancy of a room or rooms in such facility for a period of at least thirty (30) consecutive days.
- 2) Sales of lodging services to the United States government, the State of Colorado and the City of Aurora, their departments, institutions and political subdivisions, in their governmental capacities only.
- 3) All sales to charitable organizations as defined in Aurora City code Section 130-31 in the conduct of their regular charitable functions and activities. A state tax exempt number is required to be recorded on the bill.

→ ***NOTE: Reservations for accommodations must be made in the name of the tax-exempt organization. The billing must be made to the organization and be paid by the organization. Payments made by an individual are not tax exempt.***

OCCUPATIONAL PRIVILEGE TAX (OPT):

For information call (303) 739-7800.

The City of Aurora imposes an Occupational Privilege Tax on individuals who work within the City limits. Employees who earn at least two hundred fifty dollars (\$250) per calendar month while performing services within the City of Aurora are required to pay the Employee Occupational Privilege Tax at the rate of two dollars (\$2) per month. An "employee" is any person who is subject to Federal income tax withholding pursuant to the provisions of the Federal

Internal Revenue code of 1986. The tax is withheld from the employee and submitted to the City by the employer. Employers pay a Business Occupational Privilege Tax at the rate of two dollars (\$2) per month for each employee, remitting to the City a total of four dollars (\$4) per month per employee.

RATE OF TAX:

Employee Tax: \$2 a month withheld for each taxable employee.

Employer Tax: \$2 a month for each taxable employee.

→ ***NOTE: Charitable organizations as defined in Aurora City code Section 130-31 and U.S., state, and city governments are exempt from paying the employer side of OPT.***

DUE DATE AND FILING STATUS:

Monthly (more than 25 employees): Due the last day of the month following the taxable month.

Quarterly (25 or fewer employees): Due the last day of the month following the taxable quarter.

If an employee subject to the tax performs services for a single employer within more than one city which levies an Employee Occupational Privilege Tax, both the Employee and Employer Occupational Privilege Tax shall be payable to the city in which the most hours were worked. Employees with more than one Aurora employer should provide their secondary employer with Form WC/AOPT to avoid double withholding for the same month. These forms can be obtained from the City of Aurora web site. All employers in Aurora are still liable for the employer OPT on the same employee.

SALES TAX:

For information call (303) 739-7800.

Sales Tax Rate:

	<u>Arapahoe</u>	<u>Adams</u>
City of Aurora	3.75%	3.75%
State	2.9%	2.9%
RTD	1.0%	1.0%
Cultural	0.1%	0.1%
Sports Stadium	0.1%	0.1%
County	<u>0.25%</u>	<u>0.75%</u>
TOTAL	<u>8.10%</u>	<u>8.60%</u>

(The City sales tax of 3.75% includes a voter approved 0.25% sales tax dedicated to police protection and detention space.)

DUE DATE AND FILING STATUS:

Monthly (if *taxable* sales are \$96,000.00 or more per year): Due the **20th** of the month following the taxable month.

Quarterly (if *taxable* sales are \$4,801.00 to \$95,999.00 per year): Due the **20th** of the month following the taxable quarter.

Annually (if *taxable* sales are \$4,800.00 or less per year): Due the **20th** of the month following the taxable year.

→ **NOTE: A return must be filed, even though there is no tax due. Failure to file will result in an assessment being issued.**

Aurora sales tax applies to the retail sale or rental of all tangible personal property. It also applies to the retail sale of certain services that are listed below:

TAXABLE SERVICES:

- 1) Gas and electric service;
- 2) Telecommunication and cable TV services;
- 3) Most freight and delivery charges;
- 4) Damage waiver charges included as part of a rental or lease charge;
- 5) Recreational services, including but not limited to, pool and billiards, golf, bowling, coin-operated amusement devices, skating and tennis;

- 6) Any charge or fee imposed to gain admission to any place or event open to the public and located in the City, including but not limited to, motion pictures, plays, concerts or stage shows; sporting or athletic contests, exhibitions or events; any lecture, rally, speech or dissertation; any showing, display or exhibition (e.g. art exhibition, wine tasting or gun show); any restaurant, tavern, lounge, bar or club.

These charges should be reported on your Aurora sales and use tax return as taxable sales.

SALES TAX EXEMPTIONS:

Exemptions include but are not limited to:

- 1) Sales of motor vehicles registered outside of the City;
- 2) Sales of farm implements;
- 3) Sales delivered outside the City;
- 4) Sales of gasoline and special fuels which are subject to the state gasoline and special fuel tax (C.R.S. 39-27-101 et. seq.);
- 5) Sales of cigarettes;
- 6) Sales of insulin, prescription drugs and prosthetic devices;
- 7) Sales of food for domestic home consumption;
- 8) Sales to the United States Government, the State of Colorado and the City of Aurora, their departments, institutions and political subdivisions, in their governmental capacities only;
- 9) Sales to religious and charitable organizations, in the conduct of their regular religious and charitable functions and activities. **Proof of exemption would consist of an IRS Determination Letter for a 501 (c) (3) organization or a state tax exemption number.**

→ **NOTE: With the exception of recreational events, tax-exempt organizations are responsible for collecting sales tax on all items sold.**

USE TAX:

For information call (303) 739-7800.

Rate: 3.75%

Use tax is imposed on the use, storage or consumption of tangible personal property or taxable services not subjected to the City sales tax (e.g. supplies, fixtures, furniture and equipment [not inventory] that is stored, used or consumed within Aurora upon which no local sales tax was paid at the time of purchase, lease or rental). In other words, use tax is simply "sales tax that wasn't paid to the vendor."

ITEMS DELIVERED INTO CITY FROM OUT-OF-CITY VENDOR:

It is the responsibility of the Aurora business making a purchase from a company outside of Aurora to verify that the vendor is licensed to collect Aurora tax, if in fact the company does charge a local sales tax on its invoice. Sales tax paid to an unlicensed vendor cannot be verified to the City of Aurora as having been remitted. As a result, the purchaser may still be held responsible for payment of Aurora use tax.

EXAMPLES OF TAXABLE SITUATIONS CONCERNING USE TAX:

- A) XYZ Bookstore buys a carload of cash registers. They will be stored in Aurora and shipped to various stores in and out of Aurora as needed. The vendor did not charge XYZ Aurora sales tax. XYZ must pay 3.75% Aurora use tax on all cash registers, including those to be shipped to stores outside of Aurora. XYZ will include this on line 10 of their sales tax return.
- B) Tafoya Construction Company buys a shipment of steel beams (not for resale) from a steel mill in Pittsburgh. The shipment is received in Aurora. The Pittsburgh firm does not collect Aurora sales tax. Tafoya is required to remit 3.75% Aurora use tax on the cost of the steel on line 10 of their sales tax return.
- C) Acme Office Furniture has an executive chair in inventory. The President of Acme needs a new chair for her office. Because Acme is a dealer in office chairs, they buy them free of Aurora sales tax. When they withdraw the chair from inventory for their own use, they are required to

pay 3.75% Aurora use tax. Acme will report the use tax on line 10 of their sales tax return.

PURCHASING AN EXISTING BUSINESS:

Section 130-75 of the Aurora City Code requires the purchaser of a business to "withhold sufficient of the purchase money to cover the amount of all taxes due and unpaid, until such time as the former owner shall produce a receipt from the Finance Director showing that all taxes have been paid, or a certificate showing that no taxes are due." If the prior owner does not produce this receipt then "the purchaser shall remit directly to the City, from that amount of purchase money withheld to cover such taxes, all taxes owing, including those incurred on the sale of the business."

The new owner of a business is liable for all City taxes not paid by the previous owner.

If a prospective purchaser of a business wishes to inquire as to the status of the current owner's taxes, a notarized statement from the current owner must be provided to the City giving the City authorization to release this information. This is required because all tax information received by the City from returns and audits is confidential, as outlined in Section 130-66 of the Aurora City Code.

Also, when a business or individual purchases another business or the assets of a business, sales/use tax is due on the supplies, fixtures, furniture, equipment, lease-hold improvements, etc. (not inventory for resale). **This tax is due on the 20th of the month following the date of the sale.** Use tax should be remitted on Schedule B of the sales/use tax return.

BUILDING USE TAX:

For information call (303) 739-7800.

Any person who builds, constructs or improves any building, dwelling, or other structure or improvement to real estate within the City, and who purchases the necessary lumber, fixtures, materials or any other supplies needed therefore from any source, either within or without the corporate limits of the City, shall, as a prerequisite to issuance of any building permit, pay to the City a deposit, computed on the basis of:

- 1) Three and three-fourths percent (3.75%) of fifty (50%) percent of the total cost of the structure of the building, or
- 2) Three and three-fourths percent (3.75%) of the total cost of construction materials originally and permanently incorporated in the structure and, on residential, commercial and industrial structures, fixtures, built-in appliances and wall-to-wall carpeting originally placed in such residential, commercial and industrial structures.

On December 20, 2004, the City of Aurora began collecting the Arapahoe County Open Space Use Tax deposit of 0.25% on all building permit applications located within the City within Arapahoe County. The 0.25% deposit is collected in the same manner as the City's 3.75% building use tax as an estimate of the cost of the construction and building materials generally calculated at 50% of the total project construction cost. The total amount collected will be 4.00%.

This brochure is intended to inform businesses of the general tax and licensing requirements for the City of Aurora and is not a complete statement of the City tax and licensing code. This brochure does not necessarily reflect actual verbiage of the Aurora City Code. In certain situations, exact language of the City Code may be important. In these instances, it is suggested that the business obtain a copy of the relevant Code sections and check regularly for updates.

Please contact the Tax & Licensing Office regarding specific questions and whether there have been updates to the Code that are applicable to your particular situation. Businesses are responsible for ensuring that they are aware of and comply with City Code requirements.

ADDITIONAL LICENSES THAT MAY BE REQUIRED

License Type	Expires	Application Fee	License Fee
After Hours Club License For information call Licensing at (303) 739-7057.	1 year from issuance	\$291.00	\$319.00 per year
Annual After Hours Club Manager's License	1 year from issuance	None	\$58.25 per year
Amusement Device License An "amusement device" is any device which, upon payment of consideration, may be operated by the public as a game, entertainment, amusement or test of skill. Any person who displays amusement devices or jukeboxes on or about his or her place of business must obtain a license.	December 31	\$11.50	\$29.25 per amusement device per year
Amusement Device Distributor License A "distributor" is any person in the business of marketing or placing amusement devices or jukeboxes in or about places of business within the City, other than those businesses that are under their direct control. Any distributor doing business within the City must obtain a license.	1 year from issuance	\$11.50	\$117.00 per year
Amusement Enterprise License A temporary amusement enterprise license must be obtained prior to commencing the operation of any of the following activities: Circus, carnival, exhibition, menagerie, sideshow, concert, caravan or collection of various amusements or amusement devices.	With cessation of operation	\$11.50	Circuses and carnivals: \$117.00 for the first day and \$58.25 for each additional day; all others listed: \$58.25 for first day and \$29.25 for each additional day
Christmas Tree Lot License Any person selling Christmas trees at retail in the City shall obtain a license prior to commencing such activity. If Christmas trees are sold or offered for sale at more than one location, each location is required to obtain a separate license. The \$174 deposit required as security for cleaning up the licensed premises shall be forfeited if such premises are not cleared of all trash, debris, trees and temporary buildings on or before January 15 of the year following issuance of the license. The \$117 sales tax deposit and the \$174 clean-up deposit will not be required from businesses which operate year-round and whose primary purpose is not Christmas tree sales.	Valid November 20 through December 31	\$11.50	\$117.00 per year, \$174.00 clean-up deposit; \$117.00 sales tax deposit
Contractor's License For information call the Building Division at (303) 739-7420.			
Door to Door Seller's License Any person who engages in or conducts the business of going from house to house, or place to place, selling or offering for sale and making immediate or later delivery of goods, wares, merchandise, service or anything of value shall obtain a license prior to commencing such activity. This license shall be in the possession of the licensee at all times during the conduct of his/her business.	1 year from issuance	\$11.50	\$11.50 per year

License Type	Expires	Application Fee	License Fee
Door to Door Seller's Identification Card/Each Seller			\$29.25 every 90 days
Door to Door Seller's Sales Tax Deposit			\$117.00 every 90 days
Massage Parlor License For information call Licensing at (303) 739-7057.			
Pawnbrokers License "Pawnbroker" means every person engaged in the business of receiving property in pledge or as security for money or other things advanced to the pawner or pledgor. Every person who shall in the course of his or her business purchase any personal property, with an agreement, expressed or implied, to resell the property to the person selling, pledging or depositing the same is a pawnbroker. All pawnbrokers wanting to do business within the City must first obtain a license for each location at which such business will be conducted. No license shall be issued until the applicant has furnished a bond in the amount of \$1,000 with at least two (2) sureties, or a corporate surety, authorized to do business in the State. The applicant shall furnish such information as requested by the City to establish and confirm his or her moral character as it relates to doing business as a pawnbroker.	1 year from issuance	\$2,323.00	\$580.00 per year
Annual Pawnbroker's Manager's License	1 year from issuance	None	\$58.25 per year
Seasonal Business Seasonal business means any business which is intended to be and is, in fact, carried on or engaged in by any person not to exceed 180 consecutive days.	180 days from issuance	\$11.50	\$11.50
Seasonal Business Sales Tax Deposit			\$117.00
Secondhand Dealer License "Secondhand dealer" means: 1) Any person whose principal business is that of engaging in selling or trading secondhand property; 2) any person whose principal business is not that of engaging in selling or trading secondhand property, but who sells or trades secondhand property through means commonly known as flea markets or any similar facilities in which secondhand property is offered for sale or trade; 3) any person who sells or trades secondhand property from a nonpermanent location, such as a booth at a flea market or other similar facility; or 4) any person who purchases for resale any secondhand property, the sale or trade of which equals or exceeds thirty dollars (\$30) in value per item or which carries a manufacturer number, serial number or other identifying mark. Any secondhand dealer who wishes to conduct business in the City must first obtain a license.	1 year from issuance	\$464.00	\$117.00 per year
Sexually Oriented Business License For information call Licensing at (303) 739-7057.			

License Type	Expires	Application Fee	License Fee
<p>Stable License "Stable" is defined as any stable where four (4) or more horses, or four (4) or more pack animals are boarded, or kept for hire to the general public, or otherwise kept for compensation. Any time four (4) or more horses, or four (4) or more pack animals are located on a property, those animals will be presumed to be boarded, or kept for hire to the general public, or otherwise kept for compensation. Anyone operating a stable in the City is required to obtain a license.</p>	1 year from issuance	\$11.50	\$117.00 per year
<p>Teen Club License For information call Licensing at (303) 739-7057.</p>			
<p>Trash Haulers Certificate of Registration Any person engaged in the business of removing or hauling trash, litter, rubbish or other waste within the City must obtain a certificate of registration for each vehicle so used. Before any certificate of registration is issued, each vehicle requiring such certificate shall be inspected by the City to determine whether it is properly equipped for the hauling of trash. The City shall issue a written statement that the vehicle does or does not pass inspection and shall state any deficiencies required to be corrected on the vehicle.</p>	December 31	\$11.50	\$58.25 per truck or vehicle per year
<p>Tree Trimmers License For information call the Forestry Division at (303) 739-7177.</p>			

TELEPHONE ASSISTANCE

CITY OF AURORA:

Access Aurora—General Information	303-739-7000
Business Development Center	303-326-8690
Building Division—Contractor Licensing, Inspections & Permits	303-739-7420
Business/Liquor Licensing	303-739-7057
Development Services.....	303-739-7497
Economic Development Office	303-340-2101
Fire Department Administration	303-326-8999
Forestry Department – Arborist Licensing..	303-739-7177
Neighborhood Services/Code Enforcement	303-739-7280
Downtown Aurora Business Association	303-361-6169
Planning Department	303-739-7250
Police Department Administration	303-739-6000
Purchasing/Contracts	303-739-7100
Taxes—Sales/Use/OPT	303-739-7800
Water Department.....	303-739-7388

ADAMS COUNTY:

General Information	303-659-2120
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ARAPAHOE COUNTY:

General Information	303-795-4400
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CITY OF CENTENNIAL:

General Information	303-734-4567
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CITY OF DENVER:

Business Licenses	720-865-2740
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STATE OF COLORADO:

Attorney General	303-866-4500
General Information	303-866-5000
Child Care Inquiries	303-866-5958
Colorado Business Assistance Hotline	303-592-5920
Department of Revenue: General Information	303-866-3091
Liquor/Tobacco Enforcement	303-205-2300
Smoking Ban Information	1-888-701-2006
Taxpayer Service.....	303-238-7378
Dept of Health & Environment	303-692-2000
Dept of Regulatory Agencies	303-894-7855
Income Tax Inquiries.....	303-238-3278
Secretary of State – Trade Marks & Trade Names Registration.....	303-894-2200

OTHER FREQUENTLY CALLED AGENCIES:

Alcohol/Tobacco Tax & Trade Bureau	1-877-882-3277
Aurora Chamber of Commerce	303-344-1500
Better Business Bureau.....	303-758-2100
Consumer Protection Agency	303-866-5189
Internal Revenue Service Individual Tax	1-800-829-1040
Business Tax.....	1-800-829-4933
Social Security Information	1-800-772-1213
Tri County Health Services	303-341-9370

WEBSITE INFORMATION

Adams County.....	www.co.adams.co.us
Alcohol and Tobacco Tax and Trade Bureau	www.ttb.gov
Arapahoe County.....	www.co.arapahoe.co.us
Aurora Chamber of Commerce	www.aurorachamber.org
Better Business Bureau	www.denverbbb.org
City of Aurora.....	www.auroragov.org
Aurora Business Development Center	www.aurorasbdc.com
City of Aurora Municipal Code	www.municode.com
City of Centennial	www.centennialcolorado.com
City of Denver	www.denvergov.org
Colorado Business Development Center	www.coloradosbdc.org
Internal Revenue Service	www.irs.ustreas.gov
Social Security Administration.....	www.socialsecurity.gov
State of Colorado	www.state.co.us
Attorney General	www.ago.state.co.us
Department of Regulatory Agencies.....	www.dora.state.co.us
Department of Revenue	www.revenue.state.co.us
Sales Tax Rates.....	www.businesstax.state.co.us
Secretary of State.....	www.sos.state.co.us
Tri-County Health Department.....	www.tchd.org