### **Finance Department**



Tax & Licensing Division 15151 E. Alameda Parkway, Ste. 5700 Aurora, Colorado 80012 303.739.7800



## Aurora Tax Rates Summary

Reviewed 1-1-2023

Sales Tax Rates	Arapahoe	Adams	Douglas
City of Aurora	3.75%	3.75%	3.75%
State of Colorado*	2.90%	2.90%	2.90%
Regional Transportation District (RTD)*	1.00%	1.00%	1.00%
Scientific and Cultural Facilities District (CD)*	0.10%	0.10%	0.10%
County (Arapahoe, Adams or Douglas)*	0.25%	0.75%	1.00%
Total	8.00%	8.50%	8.75%
Use Tax Rates	Arapahoe	Adams	Douglas
City of Aurora	3.75%	3.75%	3.75%
State, RTD, CD*	4.00%	4.00%	4.00%
County*	0.25% 1	N/A <sup>2</sup>	1.00% <sup>1</sup>
Total	8.00%	7.75%	8.75%

<sup>1</sup> Use tax is only assessed on motor vehicles and for building materials. For additional information contact Arapahoe County at 303-795-4620 or Douglas County at 303-660-7340.

<sup>2</sup> Does not impose a use tax. For additional information contact Adams County at 720-523-6050.

Lodger's Tax Rates	Arapahoe	Adams	Douglas	
City of Aurora	8.00%	8.00%	8.00%	
State, RTD, CD, and County*	4.25%	4.75%	5.00%	
Total	12.25%	12.75%	13.00%	
Note: Hotels with more than 75 rooms are subject to a \$2.00 per room night Destination Marketing Fee				

Marijuana Tax Rates (Including Sales Tax Rate)	Arapahoe	Adams	Douglas
City of Aurora	8.75%	8.75%	8.75%
State*	15.00%	15.00%	15.00%
RTD, CD, and County*	1.35%	1.85%	2.10%
Total	25.10%	25.60%	25.85%
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Note: Each marijuana delivery is subject to a \$1 surcharge

#### Marijuana Excise Tax

Aurora applies a 5.0% excise tax and the state charges 15.0%. This tax is applied to and payable from cultivation operations located within the City of Aurora.

# **Occupational Privilege Tax (OPT)**

Employee Tax: Employer Matching: \$2.00 a month withheld for each taxable employee \$2.00 a month for each taxable employee

#### **Occupation Tax on Local Exchange Phone Service:**

The amount of \$3.36 per quarter shall be added to each account supplying local exchange telephone service.

\* This tax is collected by the Colorado Department of Revenue (CDOR). Contact CDOR Taxpayer Services at 303-238-7378 or visit their website at <a href="https://tax.colorado.gov/">https://tax.colorado.gov/</a> for more information.

CDOR offers a sales tax rate lookup tool at: https://colorado.ttr.services/