



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

Worth Discovering • auroragov.org

Tax Compliance Guide

Deliveries Outside the City

(9/2023)

THIS GUIDANCE IS A SUMMARY IN LAYMEN'S TERMS OF THE RELEVANT AURORA TAX LAW FOR THIS TOPIC, INDUSTRY, OR BUSINESS SEGMENT. IT IS PROVIDED FOR THE CONVENIENCE OF TAXPAYERS AND IS NOT BINDING UPON THE CITY. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE AURORA MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS. THIS GUIDE DOES NOT CONSTITUTE A CITY TAX POLICY.

Auroragov.org/tax

The *Aurora Municipal Code* imposes a sales tax on tangible personal property and certain taxable services sold at retail within the City. Items delivered outside of the City are exempt from Aurora sales tax provided all of the following conditions are met:

1. The sales are to individuals who reside or businesses which are located outside the City;
2. The items purchased are delivered to the purchaser outside the City by common carrier, or by the conveyance of the seller, or by mail; and,
3. The items delivered are used outside the City.

When making deliveries into other home rule cities, retailers should contact those cities directly to determine whether or not to collect their city's sales tax. For a complete listing of home rule cities, vendors should refer to Colorado Department of Revenue form DR 1002, which is available on their website tax.colorado.gov. This form is updated semi-annually.

In determining whether or not a specific address is inside or outside the City, retailers are encouraged to use the electronic location database certified by the Colorado Department of Revenue pursuant to *Colorado Revised Statutes* § 39-26-105.3 at the following web address: <https://colorado.tr.services/>.

Retailers are cautioned that mailing addresses and zip codes do not coincide with City boundaries and are not a reliable source for determining taxability. Further, because the post offices servicing much of the City are located in neighboring cities, a purchaser's mailing address may be misleading. Customers with Denver mailing addresses may actually reside in Aurora. Note that the retailer is responsible for collecting the appropriate tax.

Examples

1. Customer A buys a new sofa from Aurora Furniture, a furniture store located in Aurora, and has it delivered by Aurora Furniture to his home in Thornton. Because delivery occurred outside the City, Aurora City sales tax is not due.
2. Customer A also buys a wall clock from Aurora Furniture which he decides to take home from the store. Because the item is not being delivered to Customer A outside of the City, Aurora City sales tax is due on the purchase price of the clock.

3. Company C purchases furniture from an Aurora retailer. Company C hires a third-party freight company to deliver the furniture. Because title passes to Company C when the freight company receives the shipment in Aurora, and is not delivered by conveyance of the seller, Aurora sales tax is due.

Related Topics

Freight, Delivery, & Transportation
Internet Sales and Purchases
Vendor Assessments

Citations

Aurora Municipal Code
§ 130-31. Definitions
§ 130-63. Collection and refund of disputed tax
§ 130-156. Taxable items
§ 130-157. Items exempt from taxation
§ 130-160. Responsibility for payment
§ 130-161. Schedule of taxes

Contact Us

For additional assistance, please contact us:

City of Aurora
Tax Division
15151 E. Alameda Parkway Ste. 5700
Aurora, CO 80012

Phone: (303) 739-7800

E-mail address: tax@auroragov.org

Website: <http://www.auroragov.org/tax>

Filing: <http://aurorataxportal.gentaxcpc.net>

Licensing: <http://www.auroragov.org/bl>