

DEPARTMENT OF REVENUE

Taxation Division

SALES AND USE TAX

1 CCR 201-4

[Editor's Notes follow the text of the rules at the end of this CCR Document.]

Rule 39-26-106--1. Separately Stated Tax.

Basis and Purpose. The statutory bases for this rule are sections 39-21-112(1), 39-26-104, 39-26-105, 39-26-106, and 39-26-122, C.R.S. The purpose of this rule is to clarify ~~that~~ how sales tax must be shown to purchasers. separately stated from the purchased good.

- (1) **General Rule.** Except as provided in section 39-26-106(2)(b), C.R.S., and paragraph (2) of this rule, ~~A~~ a retailer who makes taxable retail sales shall add to the purchase price or charge to the customer the sales tax in effect at the time of the sale. The retailer shall show such sales tax ~~must separately state the sales tax or retailer's use tax charged to the purchaser as a distinct item~~ on any receipt, invoice, or other document setting forth the purchase price as a separate and distinct item from the price of the items purchased and any applicable fees required to be shown separately from the sales tax.
- (a) It is not sufficient to state the sales tax rate on an invoice, receipt, or other document setting forth the purchase price.
- (b) When more than one state or local sales tax is charged to the purchaser, the retailer may either separately state each sales tax amount or state the total sales tax amount.
- (c) Retail delivery fees cannot be included in the tax line shown on any final invoice, receipt, or other document setting forth the purchase price.
- (d) In the case of a retailer that does not provide the purchaser with a written or electronic invoice, receipt, or other document setting forth the purchase price, the retailer shall nonetheless disclose the amount of the sales tax pursuant to section 39-26-106(2), C.R.S., either by:
- (i) showing the sales tax as a separate and distinct line item at checkout; or
- (ii) ~~If the retailer does not issue a document that sets forth the purchase price, the retailer shall disclose the tax of~~ showing the sales tax for each item sold on a conspicuous signage clearly visible to the purchaser at checkout. ~~It is not sufficient to state the tax rate on such invoice or other document. If more than one state-administered tax is charged to the purchaser, the retailer may either separately state each tax amount or state the total tax amount.~~
- (a) ~~Paragraph (1) of this rule does not apply to retailers who sell malt, vinous, or spirituous liquor by the drink and elect to include the tax in the price or retailers selling goods by coin-operated vending machines. Retailers who sell goods by vending machines that are not coin-operated (such as vending machines that exclusively accept credit card payments) are not exempted from paragraph (1) of this rule.~~