

DEPARTMENT OF REVENUE

Taxation Division

SALES AND USE TAX – SPECIAL RULES FOR SPECIFIC BUSINESSES

1 CCR 201-5

~~Special Rule 5. Broadcasting Stations and Other Media.~~

~~Purchases of tangible personal property by broadcasting stations are subject to tax if title to the property is acquired by the stations and the property is not to be resold in the regular course of business. Such purchases include equipment, materials and supplies for transmitter (phonograph records, blank discs, etc.,) relay, studio, business office and general station facilities.~~

~~Advertisements for a Colorado vendor making retail sales of tangible personal property to Colorado residents through a broadcasting station or by direct orders to the advertiser must state that sales tax must be added to the sales price remitted by Colorado residents.~~