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The Financial Services & Solutions (FSS) Help team often receives questions about the Colorado Retail Delivery Fee. What is it? Should CU be exempt from it?

This is a fee on deliveries made by motor vehicle that include at least one item of tangible personal property subject to state sales or use tax. As of July 2024, the retail delivery fee is \$0.29.

Sales that are exempt from sales tax are generally exempt from the retail delivery fee. You know that your purchase should be tax exempt if all of the following apply: your organizational unit is purchasing the item for use by the University, the shipping destination is Colorado, and the purchase is made using a University procurement method and is paid by the University directly to the seller. Therefore, when a vendor removes tax from your department's tax-exempt purchase, the vendor should remove the retail delivery fee, as well.

Questions? Reach out to the OUC's FInancial Services & Solutions help team at <u>FSS@cu.edu</u> [2].

And don't forget: Our Coffee Card giveaway contest continues throughout this month! To enter your name in the drawing, just submit your tax-related question or feedback using the form at the bottom of the Tax-Exempt Information ^[3] webpage.

We'll draw one webform submission from each campus and send a \$5.00 electronic gift card to five lucky tax-conscious individuals!

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Links

[1] https://www.cu.edu/controller/news/office-university-controller-news/march-12-2025-edition/tax-talkcolorado-retail [2] mailto:FSS@cu.edu [3] https://www.cu.edu/controller/tax/tax-exempt-information