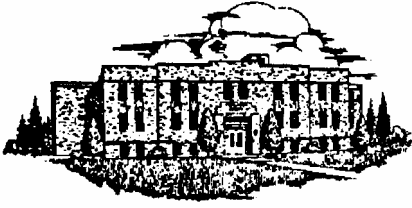


# Rio Blanco County Sales & Use Tax Department



*Mail Correspondence to:*  
Rio Blanco County  
Sales & Use Tax Department  
P.O. Box 584  
Meeker, CO 81641  
(970)878-9610  
debmorlan@co.rio-blanco.co.us

*Mail remittance to:*  
Rio Blanco County  
Treasurer  
Sales & Use Tax Department  
P.O. Box 651  
Meeker, CO 81641

## USE TAX INFORMATION AND EXEMPTIONS

By public vote, Rio Blanco County passed a 2% County Use Tax effective July 1, 1981. On November 6, 2001, the public voted to increase the tax by 1.6% for a total tax of 3.6% effective January 1, 2002. The Use Tax was imposed to tax the privilege of using or consuming in Rio Blanco County any construction and building materials purchased at retail and to tax the privilege of storing, using, or consuming in Rio Blanco County any motor and other vehicles purchased at retail.

Use Tax on motor vehicles is collected by the County Clerk and Recorder.

Use tax is complimentary to the sales tax in those situations where a sales tax cannot, as a practical matter, be collected, or has not, for any reason, been collected in the course of the retail transaction. Generally, materials purchased within Rio Blanco County are subject to the county Sales Tax and materials purchased outside of the county are subject to the Use Tax.

The term "construction and building materials" shall mean tangible personal property which is used or consumed in Rio Blanco County and which is intended to become a part of, attached to, or a component of a building, structure, road, or appurtenance in Rio Blanco County. In the case of mining and drilling operations, materials for underground structures and materials attached to underground structures are subject to Use Tax. For example: casing, tubing, cementing, piping, timbers and all other such materials are taxable.

## FILING REQUIREMENTS

Anytime materials subject to the Use Tax are used or consumed in Rio Blanco County, a Use Tax Return must be filed.

**When building or other permits are required for construction or operation**, the party who applies for the permit is responsible for ensuring that returns are filed for all the taxable material used in that project, whether the materials were purchased by contractors, subcontractors or the project owner.

**IF THE USE TAX RETURN IS NOT FILED AND PAID BY THE PARTY WHO OBTAINS THE PERMIT, THE OWNER OF THE PROJECT IS STILL LIABLE FOR THE PAYMENT OF THE TAX.**

When permits are not required, the owner of the construction or mining/drilling project is responsible for ensuring that the required Use Tax Returns are filed and the Use Tax due is paid, whether the materials are purchased by the owner, the contractors or subcontractors. Anyone who purchased materials and who is responsible for filing the Use Tax Return shall maintain and preserve detailed purchases and receipt records that shall be subject to inspection and audit by the Sales and Use Tax Department.

## **WHEN THE USE TAX IS DUE**

A Use Tax Return must be filed for each month of construction by the 20th of the following month. Monthly filing of the Use Tax Returns is required until construction is complete, even if no tax is due. If you don't file by the 20th of the month for the preceding month, you may be subject to a penalty fee of 10% of the tax and to an interest fee of 8% per annum (.0067 % for each overdue month).

## **COLLECTION**

The Use Tax due for a building project must be paid before the Certificate of Occupancy under the Building Code will be issued. Any unpaid Use Tax due is subject to collection by the Sales and Use Tax Department.

## **EXEMPTIONS FROM USE TAX PAYMENT**

Use Tax shall not apply:

1. When eligible materials have been purchased at retail within Rio Blanco County and the Rio Blanco County Sales Tax has been paid, a credit shall be granted.
2. When eligible materials have been purchased for resale in Rio Blanco County, either in its original form or as an ingredient in a manufactured product.
3. When eligible materials are brought into Rio Blanco County by a non-resident, temporarily within the County for his own storage, use, or consumption. However, if the material is to be used on the conduct of a business, the Use Tax shall be collected.
4. When eligible material is stored, used, or consumed by a governmental entity, religious or charitable corporation in the conduct of its regular functions.
5. When eligible material enters into the processing of or becomes an ingredient or component part of a product which is manufactured or compounded for sale, profit, or use.
6. When eligible material has already been subject to a Sales or Use Tax of another county, a credit shall be granted for Sales or Use taxes paid. However, such credit shall be limited to the amount previously paid which is equal to or less than the amount required by Rio Blanco County's 3.6% Use Tax.
7. When tangible personal property and household effects are brought into Rio Blanco County by a non-resident acquiring residency.
8. When eligible material was contracted for, in writing, prior to July 1, 1981
9. When eligible material is made necessary in the performance of a construction contract bid, let, or entered into prior to July 1, 1981.

### **For Information & Questions Call:**

Debbie Morlan, Sales & Use Tax Administrator 970-878-9610

# Rio Blanco County Sales and Use Tax Department



Mail correspondence to:  
Rio Blanco County  
SALES & USE TAX DEPT.  
P.O. Box 584  
Meeker, CO 81641-0584  
970-878-9610

Mail remittance to:  
COUNTY TREASURER  
Sales & Use Tax Dept  
. P.O. Box 651  
Meeker, CO 81641-0651

## USE TAX RETURN

For reporting Use Tax imposed when using or consuming any construction and building Rio Blanco County. See Use Tax Information and Exemptions.

Purchaser: \_\_\_\_\_

Address: \_\_\_\_\_  
(P.O. Box/Street) (City) (State) (Zip) (Phone)

Address of construction or operation: \_\_\_\_\_

Type of Construction/Operation Project \_\_\_\_\_

Permit # / Well # (If Applicable): \_\_\_\_\_

### Construction Location:

Within Meeker Town Limits: \_\_\_\_\_

County Area: \_\_\_\_\_

Within Rangely Town Limits \_\_\_\_\_

Period covered by this return: \_\_\_\_\_  
(Month and Year)

Current status of construction/operation (check appropriate space)

\_\_\_\_\_ All materials have not been purchased

\_\_\_\_\_ All materials have been purchased

\_\_\_\_\_ Continuing Operations

### Filing Information:

List all purchases of construction and building materials, by completing and signing form on reverse side of page.

With proof of payment, credit may be taken for the amount of Sales Tax legally assessed and paid to Rio Blanco County or another county. Credit is limited to 3.6% of the purchase price. Credit for State sales tax is not allowable.

For purchases of modular or sectional homes (i.e, factory built), list 52% of purchase price of the home which will exclude the labor portion. In addition you must pay 3.6% of the full purchase price for materials used on the house that were not prefabricated (for example, concrete for the foundation).

# RIO BLANCO COUNTY USE TAX RETURN

PURCHASER: \_\_\_\_\_ PREPARED BY: \_\_\_\_\_ TAX RETURN FOR MONTH OF: \_\_\_\_\_

INVOICE OR REFERENCE #	DATE OF PURCHASE	NAME OF VENDOR	CITY & STATE OF VENDOR	DESCRIPTION OF MATERIALS	COLUMN A AMOUNT OF MATERIALS BEFORE TAX	COLUMN B CITY/COUNTY SALES TAX PAID UP TO 3.6%

Signed under penalty of perjury in the Second Degree

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

1. Total amount of materials (col A. this page) . .		
2. Total amount of materials (col A. add'I pages).		
3. Total amount of materials (col A. add lines 1 & 2)		
4. Tax amount due (3.6 % of line 3)		
5. Credit from other counties (Col B. total this page) .		
6. Credit from other counties (Col B. total add'1 pages) ..		
7. Credit from other counties ( Col B. add lines 5 & 6) .		
8. Net tax due (line 4 minus line 7) .		
9. Penalty for late return -10 % (.10) of line 8 .		
10. Interest for late return -8 % (.0067 per month) of line 8		
11.Total amount due (add lines 8,9,10) .		

Check here if receipt is requested: \_\_\_\_\_

Status of Construction: \_\_\_\_\_

**Mail check or money order payable to:**  
 Rio Blanco County Treasurer  
 Sales & Use Tax Department  
 PO Box 651, Meeker CO 81641  
 Attn: Debbie Morlan (970) 878-9610

