

## Use Tax Rates

**For Consumer Use Tax** – (Taxable items for which you were not charged sales tax – does not include inventory for resale or tax exempt purchases)

**State of Colorado, RTD, CD and FD (4.1%)** – State collected (paid on state tax return)

**County of Boulder (None)** – Boulder County does not impose a use tax on anything except motor vehicles and building materials

**City of Louisville (3.5%)** – City collected (paid on City sales/use tax return)

Sales Tax	3.000
Open Space	0.375
Historic Preservation	0.125

<b>TOTAL</b>	<b>7.6%</b>
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**For Residential and Commercial Building Projects** – Use Tax on Building Materials

**State of Colorado, RTD, CD and FD (4.1%)** – State collected

**County of Boulder (0.8%)** – City collected (paid with building permit)

**City of Louisville (3.5%)** – City collected (paid with building permit)

Sales Tax	3.000
Open Space	0.375
Historic Preservation	0.125

<b>TOTAL</b>	<b>8.4%</b>
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**For Motor Vehicles**

**State of Colorado, RTD, CD and FD (4.1%) – County collected**

**County of Boulder (0.8%) – County Collected (paid at time of registration)**

**City of Louisville (3.5%) – County Collected\* (paid at time of registration)**

Sales Tax	3.000
Open Space	0.375
Historic Preservation	0.125

<b>TOTAL</b>	<b>8.4%</b>
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**\* Boulder County collects Louisville tax for all out of City motor vehicle purchases made by Louisville residents at the time of vehicle registration. If a Louisville resident purchases a motor vehicle in the City, sales tax is due and paid directly to the City by the dealer.**