

SALES TAX SUMMARY

The following is a summary of the Sales and Use Ordinance No. 605 for the City of Woodland Park in regard to sales tax on construction and building materials. This summary is intended to be used as a clarification aid and not as a replacement for the Code.

Sales Tax (3%) is collected by persons engaged in business in the City and such person pays the tax to the City. The following is a list of some common circumstances where Woodland Park sales tax is due:

- Vendor delivered material to Woodland Park.
- Material ordered job specific, brought into Woodland Park.
- Inventory items, processed in any manner, brought into Woodland Park.
- Material delivered outside Woodland Park, subsequently brought into Woodland Park, which was not previously taxed by another city.

Accordingly, all construction and building materials brought into the City are subject to the sales tax with ONLY the following exceptions:

- Material delivered outside Woodland Park, taxed by another city and then brought into Woodland Park. The difference between the other city sales tax and Woodland Park sales tax is due as a use tax.
- Material delivered by common carrier to Woodland Park – no Woodland Park tax due unless substantial nexus is determined.
- Material taken from inventory, which is not processed in any manner, is subject to Woodland Park (1%) Use Tax.

USE TAX CALCULATION SCHEDULE

03 Single Family Residence: Valuation of the building is based upon the square footage of the structure or the applicant's estimated project cost. * Adjusted cost per sq. ft. based on current Teller County Code and Uniform Building Code valuation rates.

06 Zoning Development: (Interior Remodels, Garages, Barns, Re-roofs, Paving, Fences, Sheds & Accessory Building Items) Valuation based upon applicant's estimate of total project cost. *

08 Commercial: Valuation of the building is based upon the square footage of the structure or the applicant's estimated project costs. * Adjusted cost per sq. ft. based on applicable "Building Valuation Data" found in the most current Building Standards publication.

09 Home Occupation: No use tax due unless any remodeling is required. Please note this on application. See Zoning Development Permit. Business license required.

10 Sign: Valuation based upon sign contract. Use or Sales Tax is applicable.

* **These estimates may be verified by audit. If actual total costs vary from application (due to change orders, inaccurate estimates, etc.) the use tax due may be increased or modified to reflect such actual valuation.**