Consumer Use Tax Return (Form ST 100)
Information and Instructions

What is Use Tax?
Use tax is a tax due on the purchase, lease or rental of tangible personal property (excluding inventory for resale) and on certain services. The tax is due when no City of Colorado Springs sales tax was paid. Use tax applies to the same type(s) of transactions as the sales tax, and at the same tax rate of 2.5%. The difference between the two: Sales tax is paid to the seller of the item(s) who then remits the tax to the City; Use tax is paid directly to the City. If you do not pay sales tax on the purchase of a taxable item, you pay City Use Tax.

What is the purpose of this form?
The City of Colorado Springs Consumer Use Tax Return Form ST 100 is used to report purchases of furniture, fixtures, equipment, and operating supplies.

What information should I provide in Columns A through E?
✓ Column A: The date the item was purchased (generally the invoice date).
✓ Column B: The name and address of the vendor.
✓ Column C: The type of item (i.e. computer, copier, etc).
✓ Column D: If you paid City sales tax when you purchased the item, enter the total purchase price paid (Note: purchase price does not include any sales taxes paid).
✓ Column E: If you did not pay City sales tax when you purchased the item, enter the total purchase price paid.

Note: if the combined total tax rate paid to a seller for the purchase was less than 7.63%, please call our office at (719) 385-5903 to find out if use tax is due.

Please complete and return this form, even if no tax is due, to avoid an assessment of “estimated” tax, penalties, and interest. Documentation may be requested to support the information reported on this return.

Question/Answer:

What if I bring the item from home or originally bought the item for home use?
✓ If you purchased the item and used it at home, you must list the store or individual you bought the item from along with an address (if known) in Column B.
✓ If you paid City sales tax on the item when you purchased it, no use tax is due.
✓ If you did not pay City sales tax on the item when you purchased it, City use tax is due.

If I lease or rent tangible personal property, is tax still due?
✓ A lease or rental of tangible, personal property is subject to tax. City sales tax is due on your monthly payments.
✓ If your lease/rental agreement DOES NOT show City sales tax charged, City use tax is due on your monthly payments. The monthly payments are to be reported on your City sales tax returns (line 10) which will be mailed to you on a monthly or quarterly basis, depending on the filing status indicated on the application for your City license.

Is use tax due on the purchase of business “property”?
City use tax is due on the purchase of business property if no City sales tax was paid to the seller. This DOES NOT include inventory for resale.
✓ Example: if a business buys a cash register from a local store and pays sales tax to that store, no use tax is due. Use column D.
✓ Example: A business buys a cash register from an out-of-state company via catalog or internet purchase and pays no City sales tax on that purchase, City use tax is due. Use Column E.

Is use tax due on the purchase of a “business”?
✓ If the purchase contract separately lists the value of furniture, fixtures, equipment, and operating supplies that are purchased as part of a business, and NO City sales tax was paid to the seller, City use tax is due on the listed purchase price, or on the fair market value, whichever is greater.
✓ If the purchase contract is a lump-sum deal with no provision for City sales tax, City use tax is due on the book value of assets set up for the Federal income tax depreciation purposes or the fair market value, whichever is greater.

Is use tax due if I brought tangible personal property in from another city and I paid sales tax on the item(s)?
✓ If the sales tax rate due and paid to another Colorado municipal city is less than 2.5%, use tax would be due on the difference between the two rates. Example: The tax rate due and paid to another Colorado city was 2%, you would owe an additional .5% City tax. If the sales tax rate paid to another Colorado municipal is greater than 2.5%, no additional City tax is due.

Is use tax due if I brought tangible personal property in from another state?
✓ If the sales tax rate due and paid to another state, or another state in combination with any political subdivision of that state, is equal to the total rate of 7.63% (the combined rate of the State of Colorado, City of Colorado Springs, El Paso County, and PPRTA), no use tax is due the City of Colorado Springs.
✓ If the sales tax rate due and paid to another state, or another state in combination with any political subdivision of the state, is less than 7.63%, use tax would be due on the difference between the two rates. Example: The tax rate paid to another state was 5.0%, you would owe an additional 2.63% tax to the City.

Contact Information:
✓ Telephone: 719-385-5903 • Fax: 719-385-5291 • Investigator Line: 719-385-7829
✓ Email: salestax@springsgov.com • Web Address: www.springsgov.com/salestax
✓ Physical Location: 30 South Nevada Avenue, Suite 203, Colorado Springs, Colorado 80903
✓ Mailing Address: Post Office Box 1575, Mail Code 225, Colorado Springs, Colorado 80901-1575
✓ Bank Lock Box (Sales Tax Payments): Sales Tax, City of Colorado Springs, Department 2408, Denver, Colorado 80256-0001