



Mesa County Use Tax Program

Who Pays Use Tax

Any person who is granted a Building Permit, and who is not exempt from Use Tax, must file a Use Tax Return.

Anyone who purchases materials and who is responsible for filing the Use Tax must maintain and preserve detailed purchase and receipt records which will be subject to inspection and audit by the County Treasurer. These detailed records should be maintained for three (3) years. Any unpaid taxes due are subject to collections, penalty, and interest.

Builders who utilize subcontractors must inform the subcontractors that they are subject to Use Tax, or pay the tax themselves. Builders must provide the subcontractors with copies of the Use Tax Filing Instructions and the [Use Tax Return forms](#).

The builder's signature on the Return filed by the builder serves as evidence of liability for total tax due on the project.

Who Doesn't Have to Pay Use Tax

Exemptions are granted to entities or for projects if any of the situations described below are met. Use Tax will not apply for:

- Storage, use or consumption of tangible personal property by the United state government or the State of Colorado, or its institutions or political subdivisions, in their governmental capacities only or by religious or charitable functions;
- Storage, use, or consumption of any article of tangible personal property if it has already been subject to a sales or Use Tax of another town, city or county equal to or in excess of 2%. A credit will be granted against the Use Tax imposed in Mesa County. The amount of the credit must be equal to the tax paid for a sale or for a Use Tax in another town, city, or county.

- Storage, use, or consumption of any tangible property, if the sale is subject to a retail sales tax imposed by Mesa County;
- Storage, use, or consumption for any tangible personal property purchased for resale in Mesa County, either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of a business;
- Storage, use, or consumption of tangible personal property brought into Mesa County by a non-resident for his or her own storage, use, or consumption while temporarily in the County, however, this exemption does not apply to the storage, use or consumption of tangible personal property brought into the State of Colorado by a non-resident to be used in the conduct of a business in this State;
- Storage, use or consumption of tangible personal property and household effects acquired outside of Mesa County and brought into it by a non-resident acquiring residency;

How to Pay Use Tax

All projects with an estimated value greater than or equal to \$500,000 require that a Use Tax Return form be filed monthly, by the 15th of each month for material purchased during the preceding calendar month. Monthly filing is required even if no purchases were made outside of Mesa County during the month. The Use Tax Return contains a line to indicate that no purchases were made outside of Mesa County during the month and that no tax is due.

All projects with an estimated value of less than \$500,000 require that a Use Tax Return form be filed upon completion by the 15th of the month following the month in which the project was complete.

- Use Tax Information Sheet
Use Tax Return Form

If you have questions, please call the Treasurer's Office at 244-1824.