



Tax & Licensing Division  
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### Aurora Tax Rates Summary

Reviewed 1-1-2024

#### Sales Tax Rates

	Arapahoe	Adams	Douglas
City of Aurora	3.75%	3.75%	3.75%
State of Colorado*	2.90%	2.90%	2.90%
Regional Transportation District (RTD)*	1.00%	1.00%	1.00%
Scientific and Cultural Facilities District (CD)*	0.10%	0.10%	0.10%
County (Arapahoe, Adams or Douglas)*	0.25%	0.75%	1.00%
<b>Total</b>	<b>8.00%</b>	<b>8.50%</b>	<b>8.75%</b>

#### Use Tax Rates

	Arapahoe	Adams	Douglas
City of Aurora	3.75%	3.75%	3.75%
State, RTD, CD*	4.00%	4.00%	4.00%
County*	0.25% <sup>1</sup>	N/A <sup>2</sup>	1.00% <sup>1</sup>
<b>Total</b>	<b>8.00%</b>	<b>7.75%</b>	<b>8.75%</b>

<sup>1</sup> Use tax is only assessed on motor vehicles and for building materials. For additional information contact Arapahoe County at 303-795-4620 or Douglas County at 303-660-7340.

<sup>2</sup> Does not impose a use tax. For additional information contact Adams County at 720-523-6050.

#### Lodger's Tax Rates

	Arapahoe	Adams	Douglas
City of Aurora	8.00%	8.00%	8.00%
State, RTD, CD, and County*	4.25%	4.75%	5.00%
<b>Total</b>	<b>12.25%</b>	<b>12.75%</b>	<b>13.00%</b>

Note: Hotels with more than 75 rooms are subject to a \$2.00 per room night Destination Marketing Fee

#### Marijuana Tax Rates (Including Sales Tax Rate)

	Arapahoe	Adams	Douglas
City of Aurora	8.75%	8.75%	8.75%
State*	15.00%	15.00%	15.00%
RTD, CD, and County*	1.35%	1.85%	2.10%
<b>Total</b>	<b>25.10%</b>	<b>25.60%</b>	<b>25.85%</b>

Note: Each marijuana delivery is subject to a \$1 surcharge

#### Marijuana Excise Tax

Aurora applies a 5.0% excise tax and the state charges 15.0%. This tax is applied to and payable from cultivation operations located within the City of Aurora.

#### Occupational Privilege Tax (OPT)

Employee Tax: \$2.00 a month withheld for each taxable employee  
Employer Matching: \$2.00 a month for each taxable employee

#### Occupation Tax on Local Exchange Phone Service:

The amount of \$3.36 per quarter shall be added to each account supplying local exchange telephone service.

\* This tax is collected by the Colorado Department of Revenue (CDOR). Contact CDOR Taxpayer Services at 303-238-7378 or visit their website at <https://tax.colorado.gov/> for more information.

CDOR offers a sales tax rate lookup tool at: <https://colorado.ttr.services/>