



COLORADO
Department of Revenue

Denver, CO 80261-0004



GREATER GOOD LACROSSE

HIGHLANDS RANCH CO 80126-5658

Nov 27, 2024

Tax: Sls Tax Exmp
Account: [REDACTED]
Letter: L1004487824
Source: N05 - C3

Sales Tax Exemption
Account Number [REDACTED]

Dear Taxpayer,

This letter is to inform you that the Department of Revenue has granted your organization a sales tax exemption to be used when purchasing items exclusively for the specific charitable or non-profit activity for which the exemption has been granted. The organizations sales tax exempt status does not apply to items of tangible personal property sold to or used by individuals. Your certificate will follow under separate cover.

A charitable or non-profit organization must pay sales tax when purchasing tangible personal property that will later be transferred to an individual for personal use if the organization will be reimbursed for all or part of the purchase price through direct payment, donation, or proceeds from games of chance. If the sales tax is not paid to the vendor (whether outside or inside Colorado), the organization must remit the tax directly to the Department of Revenue.

Only activities that are an integral part of your charitable or non-profit purpose qualify for the sales tax exemption. Therefore, organizations must pay sales tax on items such as food, books, CDs, and religious materials when these items are to be sold to or consumed by individuals who pay for them directly or indirectly. The fact that proceeds from such sales are to be used for charitable or nonprofit purposes does not make the sale exempt from tax. In addition, activities such as conferences, retreats and seminars are taxable when the individual participants pay directly or indirectly for lodging, meals and other expenses, whether through donations, dues, registration fees, tickets, or tuition.

For more information, visit the Department of Revenue website at Tax.Colorado.gov for Sales Tax Topics: Charitable Organizations and Sales Tax Topics: Governmental Entities. If you have further questions, call 303-238-7378.

Respectfully,
Colorado Department of Revenue

