



TOWN OF DE BEQUE USE TAX REQUIREMENTS

Any owner/contractor intending to build or remodel a structure within the Town of De Beque is required to pay 2% use tax to the Town on all construction materials. The use tax is not an additional tax. It only assures that the Town of De Beque receives the revenue to which it is legally entitled as opposed to another governmental entity.

The owner/contractor is required to submit an estimated value of materials to the Town prior to the start of construction. The estimate will be used to calculate the tax due. For hard bid projects including labor and materials, the Town will use a table of valuations from the International Building Code to calculate the tax due.

The owner/contractor will be provided with a certificate(s) that can be given to suppliers at the time of purchase showing proof that 2% use tax has been paid to the Town. The supplier will reduce the amount of tax charged at time of purchase accordingly and will require the certificate be turned over to them for their records.

Upon completion of the project the owner/contractor shall submit actual invoices and proof of purchase for materials to the Town to determine whether additional tax is due or if a refund of use tax is due to owner/contractor.

Your cooperation is greatly appreciated.



**TOWN OF DE BEQUE
USE TAX EXEMPTION CERTIFICATE**

The Owner/Contractor cited below has a current construction project in the Town of De Beque, Colorado. The Town of De Beque has adopted a 2% use tax on construction and building materials. The tax has been paid to the Town by the Owner/Contractor. Materials purchased outside of De Beque and subject to sales taxes are to be taxed at a rate less the use tax rate when presented with this certificate.

Date: _____

OWNER

Name: _____

Mailing Address: _____

Telephone: _____ Fax: _____ Cell: _____ E-mail: _____

PROJECT DESCRIPTION

Project Address: _____

Parcel Number _____

Estimated Value: \$ _____ Tax @ 2% \$ _____

Method of Valuing Project: _____

All information set forth above is true and accurate to the best of my information, knowledge and belief.

Applicant Signature: _____, Printed Name: _____ Date: _____

For Town Use Only

Town Approval Signature: _____, Printed Name: _____ Date: _____

VALID 180 DAYS FROM THE DATE SIGNED ABOVE: **APPROVAL EXPIRES:** Date: _____

This certificate is to serve as proof that the above owner/contractor has a construction project in the Town of De Beque, Colorado and has paid a 2% use tax to the Town. For verification please contact Town Clerk or Deputy Clerk 970-283-5475 x 101.

Note to Supplier: Keep this form for your records