



Revenue Office
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NEWSPAPERS, MAGAZINES AND OTHER PUBLICATIONS

Newspaper means a publication, printed on newsprint, intended for general circulation, and published regularly at short intervals, containing information and editorials on current events and news of general interest. The term newspaper does not include: magazines, trade publications or journals, credit bulletins, advertising inserts, circulars, directories, maps, racing programs, reprints, newspaper clipping and mailing services or listings, publications that include an updating or revision service, or books or pocket editions of books.

ARVADA MUNICIPAL CODE – Chapter 98 – Taxation

Sec.98-61 Definitions

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Sec. 98-70. Exempt sales.

There shall be exempt from taxation under the provisions of this article the items of sales and services including, but not limited to the following:

- (7) *Newspapers as legally defined in C.R.S. § 24-70-102, as amended.*

COLORADO DEPARTMENT OF REVENUE – TAXATION DIVISION
SALES AND USE TAX – SPECIAL RULES FOR SPECIFIC BUSINESSES
1 CCR 201-5

**NEWSPAPERS, MAGAZINES AND OTHER
PUBLICATIONS**

The sale of newspapers as defined in C.R.S. 1973, 24-70-102, is exempt from sales and use tax. The referenced section reads as follows:

"Every newspaper printed and published daily, or daily except Sundays and legal holidays, or which shall be printed and published on each of any five days in every week excepting legal holidays and including or excluding Sundays, shall be considered and held to be a daily newspaper; every newspaper printed and published at regular intervals three times each week shall be considered and held to be a tri-weekly newspaper; every newspaper printed and published at regular intervals twice each week shall be considered and held to be a semi-weekly newspaper; and every newspaper printed and published at regular intervals once a week shall be considered and held to be a weekly newspaper."

This exemption on sales of newspapers may not be extended to include: magazines, trade publications or journals, credit bulletins, advertising pamphlets, circulars, directories, maps, racing programs, reprints, newspaper clipping and mailing service or listings, publications that include an updating or revision service, book or pocket editions of books or other newspapers not otherwise qualifying under the above paragraph.

A publisher who only makes sales of newspapers is not required to obtain a store license or a sales tax license. The publisher shall pay sales or use tax upon all purchases of tangible personal property, except newsprint, printer's ink, and electricity or gas used in the production of the newspaper product. If the newspaper publisher makes retail sales of other articles delivered in Colorado, he shall obtain a store license or a sales tax license and collect sales tax, and may purchase such articles tax free for resale.

Magazines, periodicals, trade journals, etc., are tangible personal property whose retail sale is taxable.

Subscriptions to such publications taken within this state and sent to a publishing house outside the state, where the publication is mailed directly to the subscriber, are subject to the retailer's use tax. Where such publications are printed and sold within this state, the selling price (subscription price) is taxable. If the publication is printed in Colorado and delivery is made out of Colorado, the sale is not taxable.

Trade journals, advertising pamphlets, circulars, etc., which are to be distributed free of charge and are distributed by means of house to house delivery are not exempt from sales tax. However, items attached to or inserted in and distributed with newspapers, or which are considered "direct mail advertising materials", as this term is defined in the sales tax statutes, are exempt from sales tax, effective September 1, 1992.

Organizations which produce and distribute free trade publications, etc., are deemed to be purchasers for their use or consumption and are subject to tax based on the purchase price of the tangible personal property used.

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT ARVADA TAX LAW FOR THIS SUBJECT, INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE ARVADA MUNICIPAL CODE. HOWEVER, THE TAX GUIDE SHALL BE USED IN CONJUNCTION WITH THE ARVADA MUNICIPAL CODE (CHAPTER 98) IN DETERMINING TAX LIABILITY.