

Tax Talk: Home Rule Municipalities, Sales Tax Exemption, and a Coffee Gift Card Giveaway! ^[1]

March 6, 2025

As you can tell by the title, we're covering several things in this article today!

What is a Home Rule Municipality? This is a city or town with a charter that allows the local government more autonomy over local laws and affairs. As one common example of this: a home rule city can enact a local ban on single-use plastic bags. Home rule cities can collect and administer their own sales tax.

How does home rule affect CU and sales tax? In our [Tax Talk article last week](#) ^[2], we noted that most often, we see vendors requesting two key documents as proof of CU's tax-exempt status. Both are on the OUC's [Tax-Exempt Information](#) ^[3] website:

- **State of Colorado Sales Tax Exemption Certificate**
- **Declaration of Wholesale or Entity Sales Tax Exemption (also known as the DR5002)**

In addition to the above two documents ... your department may be asked to provide additional proof of CU's tax-exempt status when you purchase items from vendors located in home rule municipalities or have items delivered to addresses in home rule municipalities. Therefore, we also include the following commonly requested documents on our Tax website:

- **For Aurora:** [Standard Municipal Home Rule Affidavit-Aurora](#) ^[4]
- **For Boulder:** [City of Boulder tax exemption letter](#) ^[5]
- **For Colorado Springs:** [City of Colorado Springs tax exemption letter](#) ^[6], and [Standard Municipal Home Rule Affidavit-Colorado Springs](#) ^[7]
- **For Denver:** [City and County of Denver tax exemption letter](#) ^[8], and [Standard Municipal Home Rule Affidavit-Denver](#) ^[9]

Now, what about that Coffee Card giveaway? This is easy. Just go to the Feedback/Questions form at the bottom of the [Tax-Exempt Information](#) ^[3] website and let us know your feedback to improve the website -- or your questions about CU tax exemption -- or your experience working with vendors who ask you for tax-exempt documents. We'll draw one webform submission from each campus and send a \$5.00 electronic gift card to five lucky tax-conscious individuals!

Questions? Reach out to the OUC's Financial Services & Solutions help team at FSS@cu.edu ^[10].

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