

Castle Rock, Colorado

Sales Tax Exemption List

| Sales Tax Exemption List | State Exempt | Town Exempt |
|---|---------------------|---------------------------------------|
| Sales to United States government, state, counties and cities | Yes | Yes (must record state exempt number) |
| Sales to public schools | Yes | Yes (must record state exempt number) |
| Sales to charitable organizations | Yes | Yes (must record state exempt number) |
| Occasional sales made by charitable organizations | Yes | Yes |
| Special sales by veterans organizations | Yes | Yes |
| Resale sales | Yes | Yes |
| Goods shipped out of Town/state | Yes | Yes |
| Food purchased with food stamps | Yes | Yes |
| Food purchased with WIC vouchers | Yes | Yes |
| Lodging for more than 30 days | Yes | Yes |
| Cigarettes | Yes | Yes |
| Gasoline | Yes | Yes |
| Prescription drugs and prosthetic devices | Yes | Yes |
| Factory-built housing 48 percent | Yes | Yes |
| Livestock | Yes | Yes |
| Feed for livestock | Yes | Yes |
| Seeds and orchard trees | Yes | Yes |
| Straw, bedding for livestock/poultry | Yes | Yes |

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|--|-----------------|-----|
| Special fuel to operate farm vehicles | Yes | Yes |
| Farm equipment | Yes | Yes |
| Pesticides | Yes | Yes |
| Aviation fuel | Yes | Yes |
| Airplanes and parts | Yes | Yes |
| Railroad equipment or construction materials | Yes | Yes |
| Containers or bags for food | Yes | Yes |
| Napkins, straws, condiments sold with food | Yes | Yes |
| Precious metal bullion and coins | Yes | Yes |
| Bingo/raffle equipment | Yes | Yes |
| Newspapers and printers' ink | Yes | Yes |
| Low-emitting vehicles | Yes | Yes |
| Internet access services | Yes | Yes |
| Cable TV | Yes | Yes |
| Food for home consumption | Yes | No |
| Machinery and machine tools | Yes (partially) | No |
| Gas/electricity for residential use | Yes | No |
| Vending machine sales | Yes | No |
| Motor vehicles | No | No |
| Building materials | No | No |
| Construction machinery | No | No |