

## GJ FYI- For your Information

### *Sales Tax*

#### *Direct Mail Advertising Materials*

The City of Grand Junction's Sales and Use Tax Ordinances exempt newspapers from sales and use tax. (Sec. 3.12.070 (jj)).

*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. (Sec. 3.12.020)

The City of Grand Junction's Sales and Use Tax Ordinances do not exempt from sales tax preprinted newspaper supplements. *Preprinted newspaper supplements* means inserts, attachments, or supplements circulated in newspapers that:

- (1) Are primarily devoted to advertising; and
- (2) The distribution, insertion, or attachment of which is paid for by the advertiser.

(Sec. 3.12.020)

*The City of Grand Junction is a Home Rule City. This information is obtained from the City's Sales and Use Tax laws and regulations. To view the City's Sales and Use Tax Ordinance and other sales and use tax guides and forms, please visit "Sales, Use, and Lodging Taxes" at:*

[www.gjcity.org](http://www.gjcity.org)

*GJ FYIs are intended to provide general information concerning tax topics. Although the GJ FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the City of Grand Junction, nor does it replace, alter, or supersede The City of Grand Junction Ordinances or Resolutions.*

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