

## **GJ FYI- For your Information**

### **Sales Tax**

#### **Magazine Subscriptions**

The City of Grand Junction exempts from sales tax the sale, storage and use of magazines sold by subscription and produced and distributed in Colorado. *Sec. 3.12.070 (oo)*

The City of Grand Junction exempts from use tax the sale, storage and use of magazines produced and distributed in Colorado. *Sec. 3.12.080 (i)*

*Magazine* includes print and electronic versions of publications that appear at stated intervals at least four times per year, and contains news or information of general interest to the public or to some particular organization or group of people.

*Magazine* does not include books published or issued at stated intervals, advertising pamphlets, circulars, fliers, guides or handbooks, catalogs, programs, scorecards, maps, real estate brokers' listings, price or order books, printed sales messages, shopping guides, corporate reports issued to stockholders, media advertising or direct mail advertising services.

Magazines that sell for more than the original selling price are considered collectible items and are subject to sales tax. For example, a first edition of a comic book, sold for more than the original price, would be subject to sales tax as a collectible.

*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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