

*C.R.S. 39-26-102*

COLORADO REVISED STATUTES

\*\*\* Current through all laws passed during the 2017 Legislative Session. \*\*\*

TITLE 39. TAXATION  
SPECIFIC TAXES  
ARTICLE 26. SALES AND USE TAX  
PART 1. SALES TAX

C.R.S. 39-26-102 (2017)

39-26-102. Definitions

As used in this article, unless the context otherwise requires:

...

[**Editor's note:** This version of subsection (9) is effective until (see (7) of the editor's note following this section).]  
(9) "Retail sale" includes all sales made within the state except wholesale sales.

[**Editor's note:** This version of subsection (9) is effective (see (7) of the editor's note following this section).]  
(9) "Retail sale" includes all sales made within the state except wholesale sales. For items delivered by the retailer, a retail sale is made at the location where the item sold is received by the purchaser, based on the location indicated by instructions for delivery that the purchaser furnishes to the retailer. When no delivery location is specified, the retail sale is sourced to the customer's address that is either known to the retailer or, if not known, obtained by the retailer during the consummation of the transaction, including the address of the customer's payment instrument if no other address is available. If an address is unknown and a billing address cannot be obtained, the retail sale is sourced to the address of the retailer from which the retail sale was made.

...

Editor's note: (7) Section 16 (3) of chapter 314, Session Laws of Colorado 2013, as amended by section 2 of chapter 300, Session Laws of Colorado 2014, provides that the 2013 act amending subsection (9) takes effect only if congress enacts an act that authorizes states to require certain retailers to pay, collect, or remit state or local sales taxes and takes effect either upon the effective date of this act or the effective date of such act of congress, whichever is later. The department of revenue shall send the revisor of statutes written notice that this requirement has been met within thirty days of enactment of such an act by congress. As of the publication date, the revisor of statutes had not received such notice.

**C.R.S. 39-26-102**