

**DEPARTMENT OF REVENUE**

**Taxpayer Service Division – Tax Group**

**SALES AND USE TAX**

**1 CCR 201-4**

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**Regulation 26-102.9.**

“Retail sale “ includes all sales of tangible personal property and the sales of those services specifically enumerated in the Act as rooms and accommodations, gas and electric service, steam, and telephone and telegraph service, and all such sales are subject to the tax imposed by this Act. A retail sale is a sale to the user or consumer of such tangible personal property or service. “Retail sale” does not include a wholesale sale.

For the purposes of this Article, a retail sale is a sale to the user or consumer of such tangible personal property or service whether such sale is made by a licensed vendor or is between private parties.

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