

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:

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(3) "Doing business in this state" means the selling, leasing, or delivering in this state, or any activity in this state in connection with the selling, leasing, or delivering in this state, of tangible personal property or taxable services by a retail sale as defined in this section, for use, storage, distribution, or consumption within this state. This subsection (3) affects the imposition, application, or collection of sales and use taxes only. "Doing business in this state" includes, but shall not be limited to, the following acts or methods of transacting business:

(a) The maintaining within this state, directly or indirectly or by a subsidiary, of an office, distribution facility, salesroom, warehouse, storage place, or other similar place of business, including the employment of a resident of this state who works from a home office in this state.

(b) The soliciting, either by direct representatives, indirect representatives, manufacturers' agents, or by distribution of catalogues or other advertising, or by use of any communication media, or by use of the newspaper, radio, or television advertising media, or by any other means whatsoever, of business from persons residing in this state and by reason thereof receiving orders from, or selling or leasing tangible personal property to, such persons residing in this state for use, consumption, distribution, and storage for use or consumption in this state.

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[C.R.S. 39-26-102](#)