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)