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.