# City of Grand Junction — Colorado

2025 Sales Tax Revenue Report as of May 31, 2025

Tax Rate and Fund	2025 Actual 5/31/2025	2025 Budget 5/31/2025	2025 Compared to Budget $ Difference	% Difference	2024 Actual 5/31/2024	2025 Compared to 2024 $ Difference	% Difference
2% Tax General Fund							
2% Sales Tax	$ 20,301,509	$ 20,972,858	$ (671,348)	-3.2%	$ 20,413,003	$ (111,494)	-0.5%
2% Use Tax	423,044	430,640	(7,597)	-1.8%	430,743	(7,699)	-1.8%
Share of County 2%	4,400,419	4,582,909	(182,490)	-4.0%	4,418,175	(17,756)	-0.4%
Share of County Public Safety Tax	359,540	373,652	(14,113)	-3.8%	360,143	(604)	-0.2%
Total General Fund Tax	$ 25,484,511	$ 26,360,059	$ (875,547)	-3.3%	$ 25,622,063	$ (137,552)	-0.5%
.75% Sales Tax Capital Improvement Fund							
.75% Sales Tax	$ 7,614,899	$ 7,864,822	$ (249,923)	-3.2%	$ 7,654,875	$ (39,976)	-0.5%
.75% Use Tax	158,641	161,490	(2,849)	-1.8%	161,528	(2,887)	-1.8%
Total Sales Tax Capital Improvement Fund	$ 7,773,540	$ 8,026,312	$ (252,772)	-3.1%	$ 7,816,403	$ (42,863)	-0.5%
.5% First Responder Tax Fund							
.5% Sales Tax	$ 5,151,935	$ 5,243,214	$ (91,280)	-1.7%	$ 5,184,404	$ (32,469)	-0.6%
.5% Use Tax	105,751	107,855	(2,104)	-2.0%	107,686	(1,935)	-1.8%
Total First Responder Tax Fund	$ 5,257,686	$ 5,351,070	$ (93,384)	-1.7%	$ 5,292,090	$ (34,404)	-0.7%
.14% CRC Sales Tax Fund (collections began August 2023)							
.14% Sales Tax	$ 1,444,471	$ 1,468,100	$ (23,629)	-1.6%	$ 1,451,633	$ (7,163)	-0.5%
.14% Use Tax	50,043	30,145	19,899	66.0%	33,128	16,916	51.1%
Total CRC Tax Fund	$ 1,494,514	$ 1,498,245	$ (3,730)	-0.2%	$ 1,484,761	$ 9,753	0.7%

CITY OF GRAND JUNCTION RETAIL SALES GENERATING APRIL 2025 REVENUE
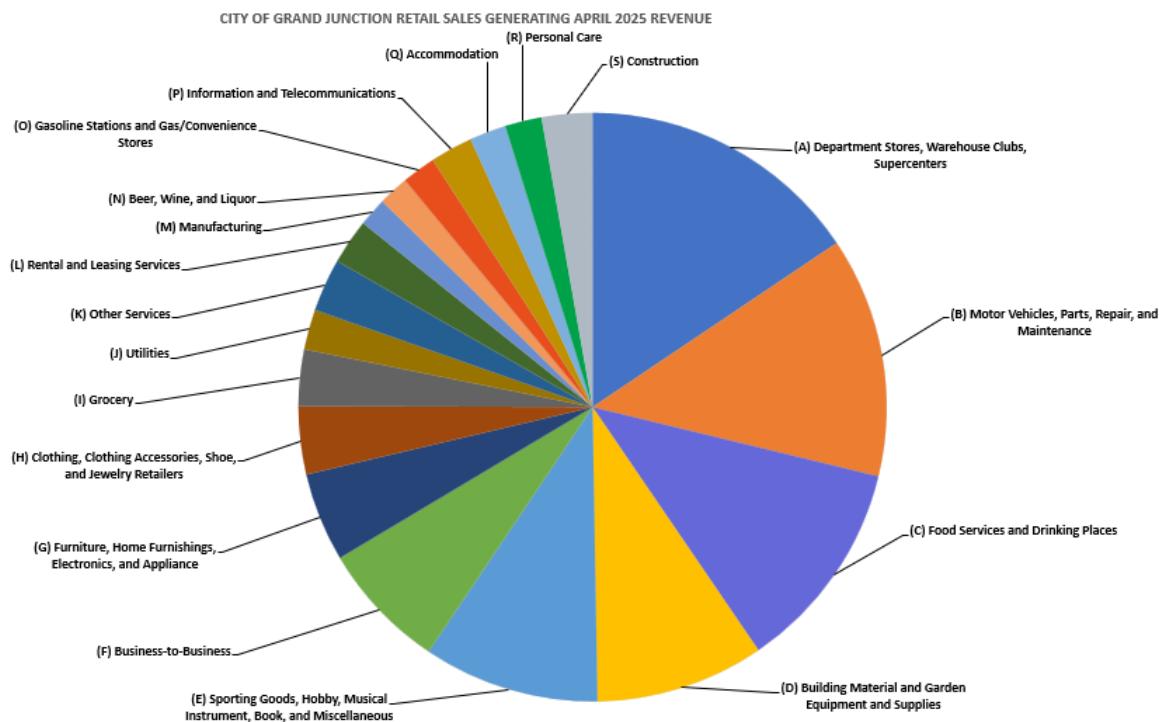
Business Classification (see Business Classification Key)	% of Total Taxes	Change from 2024	Business Classification (see Business Classification Key)	% of Total Taxes	Change from 2023
(A) Department Stores, Warehouse Clubs, Supercenters	16%	6%	(J) Utilities	2%	6%
(B) Motor Vehicles, Parts, Repair, and Maintenance	13%	(2%)	(K) Other Services	3%	10%
(C) Food Services and Drinking Places	12%	1%	(L) Rental Services	2%	(4%)
(D) Building Material and Garden Equipment and Supplies	9%	(1%)	(M) Manufacturing	2%	(13%)
(E) Sporting Goods, Hobby, Musical Instrument, Book, and Misce	10%	6%	(N) Beer, Wine, and Liquor	2%	(7%)
(F) Business-to-Business	7%	(6%)	(O) Gasoline Stations and Gas/Convenience Stores	2%	(15%)
(G) Furniture, Home Furnishings, Electronics, and Appliance	5%	(4%)	(P) Information and Telecommunications	2%	(15%)
(H) Clothing, Clothing Accessories, Shoe, and Jewelry Retailers	4%	4%	(Q) Accommodation	2%	(3%)
(I) Grocery	3%	1%	(R) Personal Care	2%	(6%)
			(S) Construction	3%	118%

2025 Lodging Tax Revenue Report as of May 31, 2025

Tax Rate and Fund	2025 Actual 5/31/2025	2025 Budget 5/31/2025	2025 Compared to Budget		2024 Actual 5/31/2024	2025 Compared to 2024	
			$ Difference	% Difference		$ Difference	% Difference
3% Lodging Tax Visit Grand Juncti	$ 650,847	$ 748,591	$ (97,744)	-13.1%	$ 728,553	$ (77,706)	-10.7%
3% 2019 Lodging Tax	$ 672,412	$ 796,995	$ (124,583)	-15.6%	$ 751,581	$ (79,169)	-10.5%
Share Visit Grand Junction	$ 111,904						
Air Alliance	$ 83,846						
Sports Commission	$ 62,885						

Lodging Tax Revenue by Industry Classification

Travel Arrangement and Reservation Services
14%

Hotels, Motels, Bed and Breakfast
86%
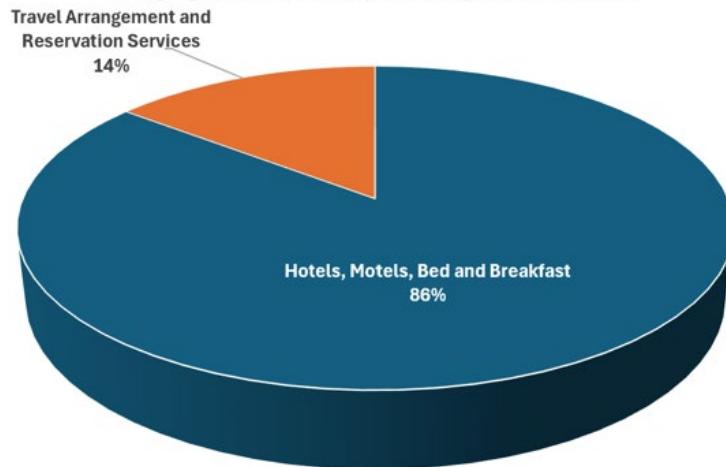
2025 Cannabis Tax Revenue Report as of May 31, 2025

Tax Rate and Fund	2025 Actual 5/31/2025	2025 Budget 5/31/2025	2025 Compared to Budget		2024 Actual 5/31/2024	2025 Compared to 2024	
			$ Difference	% Difference		$ Difference	% Difference
6% Cannabis Sales Tax Fund	$ 567,329	$ 452,514	$ 114,815	20.2%	$ 417,009	$ 150,319	36.0%
State portion of cannabis tax	$ 142,599	$ 115,440	$ 23,088	16.2%	$ 104,429	$ 38,169	36.6%

Cannabis Sales Tax Fund Revenue

State portion of cannabis tax
20%

6% Cannabis Sales Tax Fund
80%
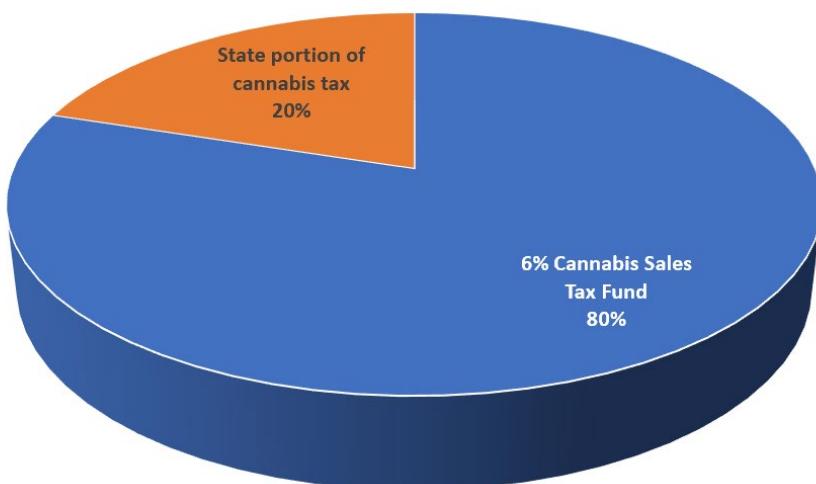
<u>Business Classification Key</u>

Business classifications organize businesses into industry groups based on their primary economic activity according to the North American Industry Classification System (NAICS), which is a standardized system used to classify business establishments in North America. The NAICS framework allows businesses, governments, and researchers to easily compare economic data across industries and to identify trends and patterns in economic activity. NAICS codes are used by various government agencies, such as the US Census Bureau and the Bureau of Labor Statistics, to classify and analyze business data. They are also used by businesses and industry associations for market research and analysis.

The following identifies 19 classifications that generate sales tax revenue for the City of Grand Junction. Businesses are classified based on the type of commerce they are primarily engaged in and examples are provided for some classifications for further explanation of the category.

(A) Department Stores, Warehouse Clubs, Supercenters

Represents a wide range of general merchandise sales offering a broad variety of merchandise categories including apparel, electronics, furniture, household goods, appliances, sporting goods, toys, and more. *Examples: Dillard's, Sam's Club, Walmart, Target, Amazon*

(B) Motor Vehicles, Parts, Repair, and Maintenance

Represents businesses primarily engaged in the sale of new and used automobiles, motorcycles, boats, recreational, and other motor vehicles. It also includes businesses engaged in selling automotive parts, accessories, and trees, as well as those providing automotive repair and maintenance services. *Examples: new and used car dealerships, RV dealerships, motorcycle shops, auto parts stores, tire shops, oil and lube shops, transmission, glass, brake repair businesses*

(C) Food Services and Drinking Places

Represents businesses primarily engaged in providing food services and beverages including a variety of restaurants, fast food chains, cafeterias, caterers, bars, taverns, and other drinking places.

(D) Building Material and Garden Equipment and Supplies

Represents businesses primarily engaged in selling new building materials, hardware, tools, and garden supplies. This category includes a wide range of products related to construction, home improvement, and gardening. *Examples: lumber, paint, hardware, roofing, electrical, gardening, and landscaping supply stores (Home Depot, Lowes)*

(E) Sporting Goods, Hobby, Musical Instrument, Book, and Miscellaneous

Represents businesses primarily engaged in selling merchandise in various categories, including sporting goods, hobby supplies, musical instruments, books, used merchandise, and other miscellaneous items.

(F) Business-to-Business

Represents businesses primarily engaged in selling to other businesses who then provide goods and services to an end consumer that are subject to sales tax. *Examples: travel arrangement and reservation services, food distribution, technology support, medical supplies, plumbing and electrical components*

(G) Furniture, Home Furnishings, Electronics, and Appliance

Represents businesses primarily engaged in selling furniture, home furnishings, electronic goods, and appliances.

(H) Clothing, Clothing Accessories, Shoe, and Jewelry Retailers

Represents businesses primarily engaged in selling clothing, clothing accessories, shoes, and jewelry.

(I) Grocery

Represents businesses primarily engaged in selling a general range of food products, including fresh and packaged groceries, as well as household products.

(J) Utilities

Represents businesses primarily engaged in selling electricity and natural gas services. Note for the City of Grand Junction residential sales of utilities is exempt from sales tax.

(K) Other Services

Represents businesses primarily engaged in providing services that are either subject to sales tax or the products that are provided with the service are taxable*. Examples: finance leasing, support activities for transportation, couriers and messengers (DoorDash, Uber Eats)*

(L) Rental Services

Represents businesses primarily engaged in car and equipment rentals. *Examples: Avis, U-Haul, Wagner Equipment*

(M) Manufacturing

Represents businesses primarily engaged in manufacturing and selling associated or end products that are subject to sales tax. *Examples: printing companies, fabricated metal*

(N) Beer, Wine, and Liquor

Represents businesses primarily engaged in the sale of alcoholic beverages for off premise consumption.

(O) Gasoline Stations and Gas/Convenience Stores

Represents businesses primarily engaged in the sale of fuel including those that also provide a convenience store or convenience food, this also includes truck stops.

(P) Telecommunications, Information

Represents businesses primarily engaged in the production, processing, or distribution of information that is either taxable or includes a product that is taxable. *Examples: software publishers, telecommunications*

(Q) Accommodation

Represents businesses primarily engaged in providing lodging or short-term accommodations for travelers, tourists, and other individuals. The accommodation industry encompasses a variety of establishments, such as hotels, motels, resorts, bed and breakfasts, inns, hostels, and other lodging facilities. Does not include travel arrangements made by marketplace facilitators such as VRBO which is in the business-to-business classification.

(R) Personal Care

Represents businesses primarily engaged in providing a range of services and products related to personal grooming, beauty, health and wellness. *Examples: Walgreens, GNC*

(S) Construction

Represents businesses primarily engaged in providing a range of activities involved in the construction, alteration, repair, and maintenance of buildings, structures, and infrastructure. While predominantly trades and services, there are some associated products that are subject to tax. *Examples: specialty trade contractors, heavy and civil engineering, construction of buildings*