

Grand Junction Sales and Use Tax FYI

Non-Essential Articles

The City of Grand Junction's Sales and Use Tax Ordinances do not exempt sales and use tax for articles, containers, and bags that are provided without a separate charge to a consumer of food, meals, or beverages that are non-essential to the purchase and become the personal property of the customer.

The City's ordinances exempt commercial packaging materials (Sec. 3.12.020): containers, labels, and/or cases that become part of the finished product to the purchaser, used by or sold to a person engaged in manufacturing, compounding, wholesaling, jobbing, retailing, packaging, distributing or bottling for sale, profit or use, and is not returnable to said person for reuse. "Commercial packaging materials" does not include commercial shipping materials.

Taxability of Items Purchased by Hotel/Motels: **REGULATION 3.08 and 3.12.050(h)**

Guest Amenities:

- Such supplies as toilet tissue, soap, shoeshine cloths, clothes bags, matches, facial tissue, coffee, and other items available for guest use are **not subject to sales or use tax** at the time of purchase by the hotel or motel.
- Linens, furniture, pool equipment and supplies, and similar items **are subject to sales or use tax** at the time of purchase by the hotel or motel.
- If a continental breakfast is provided for guests of a lodging service at no extra charge, whether accepted or declined, the food, drink, paper, and plastic supplies used to provide the continental breakfast to the hotel/motel guests are **not subject to City sales or use tax** at the time of purchase by the hotel or motel.

Legal information: GJ FYIs are intended to provide general information concerning tax topics. Although the GJ FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the City of Grand Junction, nor does it replace, alter, or supersede the City of Grand Junction Ordinances or Resolutions.

The City of Grand Junction is a Home Rule City. This information is obtained from the City's sales and use tax laws and regulations. To view the City's Sales and Use Tax Ordinance and other sales and use tax guides and forms, please visit [Sales, Use and Lodging Taxes](#).