

## GJ FYI- For your Information

### Sales Tax

#### 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: containers, labels or shipping cases sold to a person engaged in manufacturing, compounding, wholesaling, jobbing, retailing, packaging, distributing or bottling for sale, profit or use that meet all of the following conditions:

- i. Are used by the manufacturer, compounder, wholesaler, jobber, retailer, packager, distributor or bottler to contain or label the finished product;
- ii. Are transferred by such person along with, and as a part of, the finished product to the purchaser; and
- iii. Are not returnable to such person for reuse.

(Sec. 3.12.020)

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.

*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" at:*

[www.gjcity.org](http://www.gjcity.org)

*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.*

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