FYI – For Your Information

Special Regulation: Cemeteries

Cemeteries must charge sales tax on the selling prices of cement vaults, liners, markers and similar items.

Persons furnishing foundations are deemed to be contractors and must follow the "Contractor's Rule".

Citation: Cemeteries, Special Regulations for Specific Businesses, 1 CCR 201-5, page 5.



Colorado Department of Revenue Taxpayer Service Division 1375 Sherman St. Denver, Colorado 80261

Forms and other services: (303) 238-FAST (3278) Assistance: (303) 238-SERV (7378) Fuel Tax: (303) 205-5602 *www.taxcolorado.com*

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