



## Ralston Creek Combined Public Improvement Fee and Sales Tax Rate Schedule

GENERAL MERCHANDISE / TOBACCO		FOOD FOR HOME CONSUMPTION	
JEFFERSON COUNTY		JEFFERSON COUNTY	
<b>Public Improvement Fee</b>	3.00%	<b>Public Improvement Fee</b>	3.00%
Sales Tax		Sales Tax	
Arvada	.46	Arvada	.46
Colorado	2.90	Colorado	0.00
RTD/CD	1.10	RTD/CD	0.00
Jefferson County	.50	Jefferson County	.50
<b>Total Tax Rate</b>	<b>4.96%</b>	<b>Total Tax Rate</b>	<b>.96%</b>

**Public Improvement Fee (PIF)** is a 3.00% fee charged in lieu of the full City of Arvada sales tax rate. It applies to all items that city sales tax would normally be applied to. The total of the goods sold plus the PIF is then taxed at the combined 4.96% or .96% for state and local tax, depending what is being purchased – general merchandise or food for home consumption. For additional information please contact:

City of Arvada Revenue Office  
8101 Ralston Road  
Arvada, CO 80002  
720.898.7100

All other taxes (2.9% Colorado, 1.1% RTD/CD and .50% Jefferson County) are remitted to the Colorado Department of Revenue.

**Disclosure Requirement:** All point of sales receipts must disclose that the PIF is being paid in addition to local, county and state sales tax.

**Additional Information:** Sales receipts issued at the Ralston Creek Super Walmart contain a line item or items for retail sales tax and fees. Of the total amount paid in retail sales tax and fees, 3.00% is a Public Improvement Fee (PIF) which is used to help pay for the costs of public improvements (e.g., roads and utilities) within the shopping center. This fee is not a tax and is charged instead of the 3.00% City of Arvada sales tax that normally applies within the city of Arvada. The PIF is charged against the retail price paid; since it is not a tax, the PIF is added to the purchase price for purposes of applicable local, county and state sales taxes.