



USE TAX REFUND APPLICATION

Applicant Name: _____
FIRST LAST

Contact Number: () _____

Mailing Address: _____

Job Site Address: _____

A Use Tax is collected at the time a building permit is issued. The Use Tax is charged at 3% of 50% of the valuation of residential construction. You may apply for a use tax refund for the amount of any sales tax paid on materials purchased for that specific project. *Invoices must be submitted with the application and must include the job address.* Building materials are items that will become part of the structure. Please note use tax refund will be issued for building materials only. The following items are considered to be non-building materials:

- Supplies i.e. tools, rental equipment, cleaning supplies
- Appliances i.e. stove, refrigerator, washer and dryer, dishwasher...
- Landscaping materials
- Recreational equipment i.e. basketball courts...
- Irrigation system
- Home decorations
- Home furnishings
- Fences

Per title 3.08.180 - The Use Tax shall not be imposed as specified herein more than three years after the most recent sale of the property if, within the three years following such sale, the property has been significantly used within the state for the principal purpose for which it was purchased.

Instructions:

1. ATTACH COPY OF BUILDING PERMIT SHOWING USE TAX PAID AND ADDRESS OF PROPERTY.
2. ATTACH COPIES OF ALL INVOICES WHERE SALES TAX WAS PAID.
3. INVOICES MUST BE DATED WITHIN THE DATE OF THE PERMIT ISSUANCE AND RECEIPTS OF CERTIFICATE OF OCCUPANCY AND HAVE THE JOB ADDRESS PRINTED ON THE INVOICE BY THE SUPPLIER.
4. REFUND REQUESTS **MUST BE SUBMITTED** TO THE TOWN **WITHIN 45 DAYS** OF RECEIVING CERTIFICATE OF OCCUPANCY.

If you have questions please call the Building Department 970-524-7688 or e-mail Stephanie@TownofGypsum.com.

Submit Application To:

Town of Gypsum – Attn: Building Department
50 Lundgren Blvd. – PO Box 130
Gypsum, CO 81637