

Sales/Use/Indirect:

Colorado: Letter Ruling Addresses Sourcing Sale of Goods Involving Third-Party Shipping Company

Private Letter Ruling – PLR 24-008, Colo. Dept. of Rev. (12/30/24). A Colorado Department of Revenue private letter ruling involving the sale of goods concludes that, under state law, such a sale is sourced for sales and use tax purposes to the known location of the purchaser when the purchaser arranged for and hired a third-party shipping company to take possession of the property at the seller's business location and deliver it to the purchaser, rather than sourced to the seller's business location. Please contact us with any questions.

URL: <https://tax.colorado.gov/sites/tax/files/documents/PLR-24-008.pdf>

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