

City of Colorado Springs

Tax Guide

Horses

The sale or purchase of mares and stallions for breeding purposes is exempt from city sales tax. Mares and stallions are defined in City Code as livestock. The purchase of feed, straw, and other bedding materials used in the care of livestock is exempt.

Common Examples

1. A riding stable purchased ten geldings and ten mules for its clients to ride on guided tours. Geldings and mules cannot reproduce so they do not qualify for the breeding-purposes exemption. This transaction is subject to city sales or use tax.
2. A riding stable purchased one stallion and five mares for future breeding of its own stock. Since the horses will be used for breeding purposes, this transaction is specifically exempt from city sales or use tax.

CS CODE SECTION

2.7.102, 2.7.201, 2.7.301,
2.7.414, 2.7.420, 2.7.421

Related Tax Guides

Feed, Seeds, and Orchard Trees
Livestock, Livestock Bedding/Feed

This guide provides an overview of specific subject matter and is not intended to be substituted for the full text within the City of Colorado Springs Tax Code.

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Question? email us at:
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