

**DEPARTMENT OF REVENUE**

**Taxpayer Service Division – Tax Group**

**SALES AND USE TAX**

**1 CCR 201-4**

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**Regulation 26-102.22.**

~~It is the duty of the vendor to collect the tax unless he is furnished with satisfactory proof that the sale is exempt by statute.~~

~~Whenever there is a disagreement between a vendor and a buyer as to whether a given sale is tax exempt under this article, it shall be the duty of the vendor to collect and the duty of the buyer to pay the tax. The vendor shall thereupon give to the buyer a receipt (a copy of the sales invoice showing the amount of sales tax collected by the vendor will usually be sufficient) and the buyer may then make application to the department for a refund.~~