



JOHN W. HICKENLOOPER  
Mayor

# CITY AND COUNTY OF DENVER

DEPARTMENT OF REVENUE

TREASURY DIVISION  
McNICHOLS CIVIC CENTER BUILDING  
144 WEST COLFAX AVENUE  
DENVER, COLORADO 80202  
FAX: (720) 865-7275

December 7, 2004

Denver Water  
1600 West 12<sup>th</sup> Ave.  
Denver, CO 80204

Ladies/Gentlemen:

The above named entity is exempt from the Denver sales tax per Sec. 53-26(1) of the City Retail Sales Tax Article:

## Sec. 53-26 (1) Exemptions

There shall be exempt from taxation under the provisions of this Article the following: (1) All sales to the United States Government, to the State, its departments and institutions and the political subdivisions thereof, only when purchased in their governmental capacities.

To qualify for the exemption, purchases must be billed direct to the organization, and payment made from funds of the organization.

The exemption does not extend to construction contractors who may perform contracts for you; they are the consumer of all property purchased and used in the performance or contracts for others. Nor does the exemption apply to purchases by employees or members for their own personal use.

You may reproduce this letter to furnish to suppliers as needed.

Sincerely,



Scott Sprague, Audit Manager  
Tax Compliance/Audit Section  
720-865-7209