

FYI – For Your Information

Special Regulation: Ice

The sale of ice to other sellers of ice, or to sellers of soft drinks for use as a component part of a drink is a wholesale sale and, therefore, is not subject to sales tax.

The sale of ice to manufacturers, carriers, or any other consumer for the purpose of cooling or keeping perishable items of property or for other uses is taxable. Ice sold for human, domestic home consumption is exempt from sales tax. Ice sold to place food products in a marketable condition may be exempt under §39-26-102(20)(b)(II), C.R.S. If ice is used for the sole purpose of becoming an ingredient or component of the finished product, as when it is used solely to supply all or a part of the water content of the sausage and luncheon meats, the sale of the ice is a sale for resale; if not purchased for that sole purpose and the purchase is not otherwise exempt, as in the case of a purchase for resale, the purchase is subject to tax.



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Assistance:
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