Works of art, including but not limited to sculpture, paintings, jewelry, and other crafts, are considered taxable as tangible personal property even if the work of art may express an original idea. Digital artwork, including but not limited to books, music, and downloadable patterns, are also taxable. The purchaser’s primary interest is the property or product being purchased.

The purchase price is the gross value of all materials, labor, service, and profit included in the price charged to the user or consumer for the tangible personal property or product.

Generally, custom-made items are subject to sales/use tax in Denver with the exception of the original artist’s prototype. The artist is subject to the payment of sales/use tax on the materials necessary in the creation of the original artist’s prototype. Note: Any subsequent sale of the original artist’s prototype or copies of that work of art are sales of tangible personal property or products and are subject to sales tax.

* DRMC Section 53-54(1). Imposition of tax.
* DRMC Section 53-64 (2). Application to manufacturers of tangible personal property.
* DRMC Section 53-104(1). Imposition of tax.
* DRMC Section 53-113(2). Application to manufacturers of tangible personal property.

The above information is a summary in layman’s terms of the relevant Denver tax law for this industry or business segment. It is not intended for legal purposes to be substituted for the full text of the DRMC and applicable rules and regulations.

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