



# PIAMS Weekly News

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**March 19, 2010**

**Printing & Imaging Association**  
**Mountain States (303)771-1578**  
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## SMS Session Update

Many of you have been waiting to hear about the State of Colorado's Environmental Leadership Program's SMS/EMS\* Session that you are invited to attend in lieu of the "printing specific" 4 part series we had planned to begin in February.

It has been scheduled for **Tuesday, April 13<sup>th</sup>** at the Colorado Department of Public Health & Environment (CDPHE) from 9:00 a.m. to noon in Room C1A. CDPHE is located at 4300 Cherry Creek Drive South in Denver. It is a **FREE** session that will give interested companies a great overview of what implementing an EMS/SMS entails and some resources to utilize will also be introduced, including the template developed by Lynette Myers, Joni Canterbury, and Kathy Lauerman for last year's 4-part printing industry specific series.

To secure a seat at the session call Kathy Lauerman at 303.472.5062 or send an e-mail to [klauerman@piams.org](mailto:klauerman@piams.org).

\*SMS/EMS: Sustainable Management System/Environmental Management System

**Reminder to all PIAMS Green Members and other environmentally minded printers: if you haven't committed to participating in the Environmental Results Program e-mail Kathy Lauerman at [klauerman@piams.org](mailto:klauerman@piams.org) to confirm your participation.**



At the request of some of the Print Council's sponsors, Print in the Mix has created research templates in various formats and page lengths. Just choose specific research

from the website, copy and paste into the format of your choice-InDesign, editable PDF, Word 2004 and 2008. Then print out and deliver to your customers, sales reps, and prospects. The template is identified as coming from Print in the Mix and RIT (a third-party resource), and there is a placeholder for your company's logo. [Click here for the Toolkit.](#)

We encourage you to take advantage of this great resource and remind you that you should also consider using the great ads created by PIA-SC to promote printing that are posted on our website. You can add your logo to them as well.

**From Print to Phone to Web. And a Sale?**  
**Read about it on Twitter**  
<http://www.twitter.com/PIAMSDenver>

## Direct Mail Advertising Materials A Comprehensive Overview

**Effective March 1, 2010**, direct mail advertising materials that are distributed in Colorado by any person engaged solely and exclusively in the business of providing cooperative direct mail advertising are taxable at the state sales and use tax rate of 2.9 percent but remain exempt from all state-collected city, county, and special district sales tax. **This effective date will impact the March 2010 period return due April 20, 2010.**

Examples of materials subject to states sales and use tax include discount coupons, advertising leaflets, and other printed advertising including accompanying envelopes and labels.

**Who collects and remits this tax?** The companies that supply materials to businesses engaged solely and exclusively in the business of providing cooperative direct mail advertising are responsible for charging and remitting the sales tax. Direct mail advertising companies are responsible for remitting use tax on purchases of materials that did not include the sales tax.

### How to account for this change on the sales tax return:

The company supplying materials will include the sales of these items on line 1, Gross Sales and Services, of the Colorado Retail Sales Tax Return (DR 0100) or Online Sales Tax Filing for businesses with only one location.

The companies engaged in providing cooperative direct mail advertising that receive materials, that were not taxed, must file a [Consumer Use Tax Return \(DR 0252\)](#) and remit tax on those materials used or distributed in Colorado.

The company supplying materials will include the sales of these items on line 1, Gross Sales and Services, of the Colorado Retail Sales Tax Return (DR 0100) or Online Sales Tax Filing if the business has only one location.

See the publication [Colorado Sales and Use Tax Rates \(DR 1002\)](#) to determine if these items are subject to or exempt from state-collected city, county and special district taxes.

To view a copy of the legislation, see [House Bill 2010-1189](#).

**The above information taken directly from Colorado's website, which can be found along with a link to the state's FYIs on the PIAMS website [www.piams.org](http://www.piams.org).**

Department of  
Revenue  
Division of Taxation

