

Colorado Department of Agriculture

Fertilizer Tonnage Affidavit and Report Guidance

Frequently Asked Questions

General Questions

Who reports?

If you register fertilizers, soil conditioners or plant amendments in Colorado, you must pay a tonnage distribution fee and file a distribution affidavit and report annually by February 15. Tonnage is due on products distributed or sold in Colorado during the preceding calendar year.

What must be reported?

All commercial fertilizers, soil conditioners and plant amendments distributed in Colorado during the preceding twelve month period must be reported. This will include all such products registered with the Department as well as any custom mixed products for which tonnage is not otherwise paid.

What is the fee used for?

The distribution fee pays for the cost of administering the Colorado State Fertilizer Program, which is charged with promoting the truth and accuracy of nutrient and other guarantees relied upon by farmers, horticulturalists and consumers who purchase fertilizers, soil conditioners and plant amendments.

A groundwater protection fee is also due on all commercial fertilizers, and is included in the fertilizer fee rates on the affidavit. This fee supports the Department's groundwater protection efforts.

Is there a record keeping requirement?

Yes, each registrant must keep adequate records showing the pounds or tonnage distributed in Colorado. The Colorado Commissioner of Agriculture has authority to examine these records to verify stated pounds and tons.

Do I ever have to pay twice for the same material?

No, pay only once on a given material. If you pay on a fertilizer ingredient, such as urea, do not also pay on the finished material. If you pay on the finished material, do not pay on the ingredients.

Who is responsible if more than one firm is involved in distribution?

If more than one firm is involved in distribution, the last registrant must report and pay the fees, unless a prior distributor does so. The last registrant is the firm whose name appears on the label and registration application for the product in question. If more than one firm registers the same material, the last registrant is the last firm registering the material.

How are fees set?

The distribution fees are set by the Colorado Agricultural Commission. Fees are set for bulk and large (more than ten pounds) packages on a per ton basis, and for small (ten pounds or less) packages on a per pound basis.

An additional groundwater protection fee on commercial fertilizers is also established by the Commission. Both distribution and groundwater fees are included in the “total fertilizer products” and “total specialty fertilizers” lines on the affidavit. The “total soil/plant amendment” line is a distribution fee only; no groundwater fee is due on soil conditioners and plant amendments.

Colorado state general fund dollars cover 50% of the costs of administering and enforcing the Colorado Commercial Fertilizer, Soil Conditioner, and Plant Amendment Act. The fees established by the Commission cover the remaining costs.

Where can I obtain information on the Colorado Fertilizer Law & Rule?

The tonnage and pound statutory reporting requirements are in section 35-12-106 of the Colorado Commercial Fertilizer, Soil Conditioner, and Plant Amendment Act, which can be viewed by following the Lexis Nexis link on the Division’s Law and Regulations Internet page:

http://www.colorado.gov/cs/Satellite/ag_ICSCBON/1251622221159. The rule requirements are in Part 4 of the Fertilizers and Soil Conditioners Rule, 8 CCR 1202-4, which can be viewed by following the Code of Colorado Regulations link from the same page.

Who can I ask for help?

For assistance, call the Fertilizer Program at (303) 477-0086 or e-mail the Program Administrative Assistant Ms. Curtis Phillips at curtis.phillips@state.co.us. Further information is also available on our Internet site at http://www.colorado.gov/cs/Satellite/ag_ICSCBON/1251622219169.

Completing the Forms

When are the forms sent to me and when are they due back?

Forms are sent out to registrants in the second half of December & due back (post-marked by) February 15, or the next business day if February 15 is on a Sunday or holiday. It is the registrant's responsibility to obtain & submit the correct form. Please contact our office if you have not received the correct form by the end of the first week of January.

Where do I send the report & fee?

To the CDA cashier's office:

Colorado Department of Agriculture / Cashier's Office
700 Kipling St., #4000
Lakewood, CO 80215

Can I round the amounts reported?

It is permissible to round amounts reported to the nearest tenth of a ton (0.1 ton), or pound for materials reported in section H.

Specific Issues

Can one firm pay the fees due on products registered and sold by another? Yes, one firm may pay for another. This should be indicated on both the report submitted by the firm paying and on the report submitted by the firm not paying with a note in Section I. The lines, tons and/or pounds involved are to be indicated on both reports. The tons and/or pounds of product registered by one firm with fees paid by another are to be indicated in the "Tons/Pounds with fees paid by other companies" column on the report.

Example: firm A pays for 100 tons of urea, but the urea product is registered by firm B. Firm A enters the 100 tons in the “Total tons with fees due from your company” column for the Urea/Code 66 line, and notes “100 tons paid for urea/code 66. Product registered by firm B.” Firm B enters the 100 tons in the “Total Tons” and “Tons with fees paid by other companies” columns for the urea/code 66 line, and notes in Section I “Fee for 100 tons of urea registered by firm B paid by firm A.”

Private agreements between such firms may facilitate correct payment by both, although such agreements are not specifically addressed by the Colorado Fertilizer Law. Such agreements are typically augmented by statements such as “Colorado tonnage fee not paid” on invoices for product shipped to a party expected to pay fees due.

If a question arises as to who is responsible for fee payment, the ultimate responsible party is the last firm registering the product(s) for which tonnage is due.

Can a firm pay only tonnage and not registration fees?

Yes, there are two examples of this:

- A firm pays tonnage for products registered by another.
- A firm produces only custom mixes and pays tonnage on the ingredients.

Is tonnage due on custom blends/mixes?

Yes, if it has not already been paid on the ingredients.

What about ingredients that have already been included in another report?

Distribution fees are not required for ingredients that have already been included in the tonnage or pounds for which a Colorado distribution fee has been paid.

What about untreated manure, compost and treated manure distributed without commercial fertilizer, soil conditioner, or plant amendment labeling claims?

No distribution fee is due on such materials.

I cancelled all of my product registrations. Do I still owe tonnage?

Yes. You would owe tonnage if you had registered products for any portion of the calendar year.

What if I sent in my payment without the affidavit and tonnage report form?

It may be returned, or held, pending receipt of the affidavit & report. Payment may be considered late if the correct fee is not submitted with a properly completed affidavit and report form by the due date.

Is tonnage due on transshipped product?

Colorado distribution fees are not due on product shipped through, rather than to, Colorado.

Are manufacturer to manufacturer transactions exempted?

No, Colorado has no special exemptions for transactions between importers, manufacturers, distributors or registrants/licensees.