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January 30, 2024

Senator Kyle Mullica, Chair
Senator Chris Kolker, Vice Chair
Senate Finance Committee
Colorado General Assembly

Via E-mail

Re: COST's Support of Tax Simplification Efforts – S.B. 24-023, S.B. 24-024, S.B. 24-025

Dear Chair Mullica, Vice Chair Kolker, and Members of the Committee:

On behalf of the Council On State Taxation (COST), I am writing in support of the General Assembly's efforts to improve Colorado's tax administrative practices and ultimately decrease compliance burdens. A uniform, fair, and centralized tax administration is critical to an effective and modern voluntary system of tax compliance. Senate Bills 24-023 (to hold taxpayers harmless for relying on errors reflected in the GIS database), 24-024 (aligning local lodging tax requirements), and 24-025 (harmonizing the separate statutes that govern state administration of local taxes), recommended by the Sales and Use Tax Simplification Task Force, are encouraging steps, but because Colorado has one of the worst ranked state sales tax systems in the nation, we urge you to consider more substantial and fundamental changes.

About COST

COST is a nonprofit trade association consisting of approximately 500 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities. COST has a significant number of members that own property, employ workers, make considerable sales, and are incorporated in Colorado.

COST Supports Simplification of the Sales, Use, or Similar Transaction Tax System

COST's Board of Directors has adopted a policy position on the Simplification of the Sales, Use, or Similar Transaction Tax System as follows:

A sales, use, or similar transaction tax should be easily administered, easily understood by consumers, and nondiscriminatory between similarly situated sellers and purchasers. As appropriate, the states working in concert and/or Congress should establish uniform standards by which the states should simplify and reform their sales, use, or similar transaction tax systems for all sellers and purchasers. Importantly, under a simplified system, the

administration of the tax should not differ based on the type of presence a seller has in a state.¹

Colorado’s state and local sales tax system creates compliance burdens and unnecessary complexity which imposes substantial costs on sellers, states, and consumers. A simple tax system offers the potential to promote equitable and nondiscriminatory taxation, reduce tax rates for consumers, reduce administrative burdens for both business and the states, reduce the risk of seller liability actions, and improve compliance. The imperatives for a simplified and uniform tax system are even more apparent after the U.S. Supreme Court in *South Dakota v. Wayfair* overruled the physical presence requirement for substantial nexus. In *Wayfair*, the Court allowed the South Dakota sales tax system to operate without a physical presence requirement for remote (out-of-state) sellers because that State had implemented a threshold for small taxpayers, did not impose taxes retroactively, and most importantly, had conformed its sales tax system to the Streamlined Sales and Use Tax Agreement,² a model set of uniform rules designed to ease administrative burdens on corporate taxpayers.

COST has long monitored and commented on state tax administrative practices. Part of that effort has resulted in the regular publication of a scorecard, “The Best and Worst of State Sales Tax Systems,” ranking the states.³ The Scorecard includes an objective evaluation of state statutes and rules that govern state and local tax departments’ administration of their sales taxes. In our December 2022 Scorecard, Colorado’s current sales tax administration system is the second worst sales tax system in the United States. Much can and should be done to improve Colorado’s system.

Conclusion

COST welcomes all opportunities for Colorado to progress towards a uniform, fair, and centralized tax system. We support these steps as demonstrated by S.B. 24-023, S.B. 24-024, and S.B. 24-025. Nevertheless, we also encourage the continuation of efforts to significantly improve Colorado’s sales and use tax and similar transaction tax systems that are transformative and fundamental.

Respectfully,



Stephanie T. Do

cc: COST Board of Directors
Douglas L. Lindholm, COST President & Executive Director

¹ COST’s policy position on this issue is available at: <https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-policy-positions/simplification-of-the-sales-and-use-and-similar-transaction-tax-system---final-revised-june-2021.pdf>.

² See *Streamlined Sales Tax Governing Board, Inc., State Information*, available at: <https://www.streamlinedsalestax.org/Shared-Pages/State-Detail>.

³ COST’s Scorecard is available at: https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-studies-articles-reports/270677_cost_salestaxbk_2022_final.pdf.

Colorado Senate Finance Committee
January 2024

Chair Mullica, Vice Chair Kolker, Distinguished Senators:

Thank you for your consideration of the bills introduced in this session concerning the simplification of Colorado state and local tax administration.

Evolve Vacation Rental Network, Inc. is a downtown Denver-headquartered Lodging Marketplace Facilitator for short-term rentals. Evolve partners with over 34,000 homeowners nationwide, having hosted over 10 million guests and generated more than \$3 billion in rental income. ***Evolve employs around 500 Coloradans, and is engaged with ~2,100 active short-term rental properties across the state.***

Evolve previously testified before the Sales & Use Tax Simplification Task Force Committee in October 2023, and now reiterates to this Senate Finance Committee our support for the following bills:

- **SB24-023: Hold Harmless for Error in GIS Database Data**
- **SB24-024: Local Lodging Tax Reporting on Sales Returns**
- **SB24-025: Update Local Government Sales & Use Tax Collection**

Navigating the complexities of sales/use and lodging tax compliance within the state creates undue aggregate compliance burdens upon many taxpayers; not only the large lodging Marketplaces with names everyone knows, but also emerging industry entities like Evolve, local traditional property managers, and individual Homeowners. From Evolve's inception, we've been on a mission to make vacation rental easy for everyone - and that includes taxes as well.

Evolve fully supports bearing the obligations of tax compliance as a Lodging Marketplace Facilitator to alleviate those burdens from our Owners. However, ***the maze of lodging taxes throughout the state - compounded on already complex sales tax obligations - has exacerbated the headline purpose of the SUTS system: to create a streamlined, simplified reporting mechanism for ease of use by any taxpayer.***



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Evolve hopes to work with the Sales & Use Tax Simplification Task Force and the Legislature toward a ***sustainable solution that would ideally expand the existing SUTS portal to include lodging taxes, or identify a path to a lodging tax portal.*** We recognize the complexity and budgetary requirements to support such solutions. We want to be an active part in these solutions to help drive tax compliance with efficiency and accuracy, reducing the economic burden on taxpayers, and ensuring appropriate tax revenues are received through an increase in taxpayer compliance.

Evolve respects and appreciates the constitutional authority of Home Rule jurisdictions to impose and administer these taxes. Our tax function strives to be good stewards of tax compliance, and has worked tirelessly to comply at all jurisdictional levels. However, the sheer volume of returns and supporting documentation required, the variety of online filing systems utilized, the blurred lines between tax compliance and short-term rental regulatory compliance, and the inconsistencies in reporting requirements has placed overwhelming burdens on Evolve and many others in the short-term rental industry. With approximately 50,000+ short-term rentals & thousands of hotels located in Colorado, ***this is a statewide, fundamentally business-critical issue*** that requires urgent attention to alleviate operational burdens upon tax administrators as well as taxpayers who are more than willing to comply within reasonable guidelines.

Evolve directly remits over 1,300 sales & lodging tax returns across 45 states for more than 23,000 properties nationwide. Specific to Colorado compliance, Evolve:

- collected over **\$3.6MM sales & lodging taxes in 2023**
- currently files over **215** separate, individual local returns at varying frequencies
- currently files **55** County Lodging Districts & **12** Local Marketing Districts to the state

Because of the complicated nature of sales and lodging tax application to short-term rentals specifically, Evolve currently does not utilize the SUTS system. To provide this Committee and the Legislature additional clarity around these aggregate burdens of local sales/use and lodging tax remittance, attached to this testimony are the following matrices, with a few summary highlights listed here:

- **Sales & Lodging Tax Location Combinations**
 - **226** unique tax combinations (*Evolve does not have transactions in many other jurisdictions across the state not captured within this matrix*)



- Some cities have more than one tax location since they cross multiple counties and/or special district-type sales taxes do not apply consistently
 - Some locations are notated to check addresses via County GIS Property Tax mapping sites in lieu of utilizing the Colorado Sales Tax Rate Lookup tool due to inconsistencies.
- **Sales & Lodging Taxes by Jurisdiction**
 - State-administered sales tax rates range from **2.9% - 10.55%**
 - Where applicable, state-administered lodging rate totals range from **1.4% to 6%** (*County Lodging District & Local Marketing District*)
 - Local-administered Home Rule Taxes:
 - Sales Tax rates range from **2% to 7%**
 - Lodging Tax rates range from **0.9% to 10.75%**
 - Short-Term Rental specific Lodging Taxes range from **2% to 10%**
 - Complexities with state-administered sales tax cities:
 - **19** have local-administered lodging taxes
 - **3** have local-administered Short-Term Rental specific lodging taxes
 - **7** have local-administered flat fee lodging taxes (per bedroom and/or per night)
 - **5** Resort areas have separate lodging-specific resort “civic assessment” taxes ranging from **0.5% - 6.31%**
- **Sales & Lodging Tax Compliance Reporting**
 - **25** jurisdictions with multiple sales/use & lodging reporting forms
 - **11** jurisdictions with combined sales/use & lodging forms
 - **5** jurisdictions with sales/use only returns
 - **8** jurisdictions with lodging only returns
 - **8** Consolidated revenue schedules with per property details provided in compromise (*these are not included in other bullets*)
 - **5** jurisdictions requiring per-property returns filed (**111** separate returns monthly +**3** quarterly)
 - **18** different vendors utilized for local online filing portals
 - **2** locals only allow online payments after a paper return is filed
 - **19** locals only have paper return filing options identified



- 7 locals have refused Evolve’s registration and remittances, or require *unsustainable aggregate* reporting requirements (see Attachment for additional details)
 - 3 are non-Home Rule cities with local-administered lodging taxes
 - 2 adopted the CML’s Model Marketplace Facilitator ordinance, and are SUTS participants
 - 1 previously adopted the CML’s Model ordinance but has since rescinded; SUTS participant
 - 1 did not adopt the CML ordinance, and is not a SUTS participant

Exacerbating the complex sales/use and lodging tax compliance landscape are ***blurred lines between local tax compliance and short-term rental regulatory compliance***. As governmental efforts have been made in recent years to adopt Marketplace Facilitator oriented laws, similar efforts have been and continue to be made to regulate short-term rentals. This has created a challenging situation directly related to tax compliance:

- Although we collect and remit taxes related to the rentals of properties, Evolve holds no ownership in these properties, and we are a ***separately registered, unrelated taxpayer***. Thus, we have to continually remind local governments of taxpayer confidentiality laws.
 - Because STR regulations, business licensing, and tax compliance requirements have not been decoupled at the local levels, ***homeowners still have to file local sales & lodging tax returns***, even when Marketplace Facilitators remit all taxes.
- Evolve reluctantly agreed to provide revenue schedules in compromise to some local authorities, because it seemed ***no other realistic options existed to combat overburdensome local tax compliance expectations***. Additionally, it feels as if Evolve serves as regulatory compliance enforcement officers for short-term rentals by providing per-property information when Evolve would be considered the liable taxpayer based on statutory definitions.
- We are sympathetic to local governments’ need to ensure tax compliance related to short-term rentals, and have offered various solutions to ensure our Owners’ properties are in compliance. However, ***per-property tax reporting expectations are industry-targeted specific to short-term rentals***, and are not a requirement of other Marketplace Facilitators (tangible retail sales, for example).



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Framing these situations within the scope of multi-state sales and lodging tax compliance by Marketplace Facilitators, local tax administration and simplification is an issue that Colorado shares with many other states. ***The decentralization of local lodging taxes directly creates undue aggregate compliance & economic burdens on all taxpayers.*** Marketplace Facilitators essentially have two choices: grow their internal tax teams by considerable headcount to expand bandwidth required to meet unsustainable compliance requirements, or increase consulting spend on outsourced sales and lodging tax compliance.

Evolve enthusiastically supports all viable options to make combined tax remittance uniform, effective, simple, and efficient - not just for taxpayers, but for tax administrators as well. We welcome the opportunity to provide additional insights and to serve as a resource to this committee to assist in these efforts. Evolve thanks you for your consideration of our testimony, and welcome additional questions as they may arise.

Respectfully submitted,

Kelly R. Smith
Director of Tax
Evolve Vacation Rental Network, Inc.
kelly.smith@evolve.com



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Attachment:

Sales & Lodging Tax Compliance Reporting

- **Sales & Lodging Tax Compliance Reporting**
 - 25 jurisdictions with multiple sales/use & lodging reporting forms
 - 11 jurisdictions with combined sales/use & lodging forms
 - 5 jurisdictions with sales/use only returns
 - 8 jurisdictions with lodging only returns
 - 8 Consolidated revenue schedules with per property details provided in compromise (*these are not included in other bullets*)
 - 5 jurisdictions requiring per-property returns filed (**111** separate returns monthly +3 quarterly)
 - 18 different vendors utilized for local online filing portals
 - 2 locals only allow online payments after a paper return is filed
 - 19 locals only have paper return filing options identified
 - 7 locals have refused Evolve's registration and remittances, or require *unsustainable aggregate* reporting requirements (*see next Attachment for additional details*)



SALES, LODGING, & SHORT-TERM RENTAL TAXES - REPORTING COMPLIANCE COMPONENTS															
HIGHLIGHT = HOME RULE				Return Forms: Type / Quantity to File						Local Gov Expectations/Requirements		Additional Local Details			
COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	State Sales & Lodging Tax Returns	Local Sales/Use Tax Return	Local Lodging / Civic Assess Tax Return	Local STR Lodging Tax Return	Local Consolidated Return	Separate Returns per Property	MPF-provided Revenue Schedule	Online Reporting Platform	SUTS Participant	Adopted CML Model Ordinance	NOTES	
WELD	DACONO		8.90%	1	1	1					BillPay	YES - Home Rule	YES		
DELTA	DELTA		11.50%	2	1						BillPay	NO - Home Rule	NO		
ADAMS	FEDERAL HEIGHTS		8.75%	1	1						BillPay	YES - Home Rule	YES		
BOULDER	LOUISVILLE		11.96%	1	1	1					BillPay	YES - Home Rule	YES		
WELD	GREELEY		10.01%	1	1	1					Citizen Access	YES - Home Rule	YES		
LARIMER	LOVELAND		9.70%	1	1	1					Citizen Access	YES - Home Rule	PARTIAL		
EL PASO	MANITOU SPRINGS		11.03%	1		1			EXPECTED (9)	REFUSED	CivicPlus	YES - StateAdmin		REFUSED MPF REMIT	
ALAMOSA	ALAMOSA		14.40%	3							CO RevOnline / SUTS	YES - StateAdmin			
CHAFFEE	BUENA VISTA		10.05%	2							CO RevOnline / SUTS	YES - StateAdmin			
FREMONT	CANON CITY		10.40%	2							CO RevOnline / SUTS	YES - StateAdmin			
DELTA	CEDAREDGE		10.50%	2							CO RevOnline / SUTS	YES - StateAdmin			
MINERAL	CREEDE		11.50%	2							CO RevOnline / SUTS	YES - StateAdmin			
SAGUACHE	CRESTONE		10.80%	2							CO RevOnline / SUTS	YES - StateAdmin			
RIO GRANDE	DEL NORTE		9.50%	2							CO RevOnline / SUTS	YES - StateAdmin			
MONTEZUMA	DOLORES		8.80%	2							CO RevOnline / SUTS	YES - StateAdmin			
JEFFERSON	EDGEWATER		8.00%	1							CO RevOnline / SUTS	YES - StateAdmin	PARTIAL		
CLEAR CREEK	EMPIRE		12.55%	2							CO RevOnline / SUTS	YES - StateAdmin			
BOULDER	ERIE		8.685%	1							CO RevOnline / SUTS	YES - StateAdmin			
WELD	ERIE		6.40%	1							CO RevOnline / SUTS	YES - StateAdmin			
WELD	ERIE		7.40%	1							CO RevOnline / SUTS	YES - StateAdmin			
LARIMER	ESTES PARK		14.20%	2							CO RevOnline / SUTS	YES - StateAdmin			
FREMONT	FLORENCE		9.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
EL PASO	FOUNTAIN		7.53%	1							CO RevOnline / SUTS	YES - StateAdmin			
GRAND	FRASER		11.00%	2							CO RevOnline / SUTS	YES - StateAdmin			
GRAND	GRANBY		10.00%	2							CO RevOnline / SUTS	YES - StateAdmin			
GRAND	GRAND LAKE		11.00%	2							CO RevOnline / SUTS	YES - StateAdmin			
GRAND	HOT SULPHUR SPRINGS		10.00%	2							CO RevOnline / SUTS	YES - StateAdmin			
CLEAR CREEK	IDAHO SPRINGS		12.55%	2							CO RevOnline / SUTS	YES - StateAdmin			
SUMMIT	KEYSTONE		8.375%	2							CO RevOnline / SUTS	YES - StateAdmin		REFERENCE G-SHEET TO DETERMINE IF INSIDE NSA OR NOT	
GRAND	KREMMLING		10.00%	2							CO RevOnline / SUTS	YES - StateAdmin			
HUERFANO	LA VETA		11.40%	2							CO RevOnline / SUTS	YES - StateAdmin			
DOUGLAS	LARKSPUR		8.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
BENT	LAS ANIMAS		9.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
MONTEZUMA	MANCOS		9.30%	2							CO RevOnline / SUTS	YES - StateAdmin			
GUNNISON	MARBLE		11.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
EL PASO	MONUMENT		7.63%	1							CO RevOnline / SUTS	YES - StateAdmin			
JEFFERSON	MORRISON		8.25%	1							CO RevOnline / SUTS	YES - StateAdmin		6% Lodging tax only applies to 8+ guestrooms	
BOULDER	NEDERLAND		9.435%	1							CO RevOnline / SUTS	YES - StateAdmin			
MONTRORSE	OLATHE		8.65%	1							CO RevOnline / SUTS	YES - StateAdmin			
CHAFFEE	PONCHA SPRINGS		9.55%	2							CO RevOnline / SUTS	YES - StateAdmin			
SAGUACHE	SAGUACHE		11.30%	2							CO RevOnline / SUTS	YES - StateAdmin			
CUSTER	SILVER CLIFF		9.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
CLEAR CREEK	SILVER PLUME		10.55%	2							CO RevOnline / SUTS	YES - StateAdmin			
SAN JUAN	SILVERTON		12.40%	2							CO RevOnline / SUTS	YES - StateAdmin			
RIO GRANDE	SOUTH FORK		9.50%	2							CO RevOnline / SUTS	YES - StateAdmin			
SUMMIT	Unincorporated		12.375%	2							CO RevOnline / SUTS	YES - StateAdmin		VALIDATE LOCATION VIA COUNTY GIS MAP	
SUMMIT	Unincorporated		8.375%	2							CO RevOnline / SUTS	YES - StateAdmin		VALIDATE LOCATION VIA COUNTY GIS MAP	
ADAMS	Unincorporated		3.75%	1							CO RevOnline / SUTS	YES - StateAdmin			
ADAMS	Unincorporated		4.75%	1							CO RevOnline / SUTS	YES - StateAdmin			
ALAMOSA	Unincorporated		11.90%	3							CO RevOnline / SUTS	YES - StateAdmin			
ARAPAHOE	Unincorporated		4.25%	1							CO RevOnline / SUTS	YES - StateAdmin			
ARCHULETA	Unincorporated		8.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
BENT	Unincorporated		5.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
BOULDER	Unincorporated		5.185%	1							CO RevOnline / SUTS	YES - StateAdmin			
CHAFFEE	Unincorporated		7.55%	2							CO RevOnline / SUTS	YES - StateAdmin			
CLEAR CREEK	Unincorporated		7.55%	2							CO RevOnline / SUTS	YES - StateAdmin			
CONEIOS	Unincorporated		6.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
COSTILLA	Unincorporated		6.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
CUSTER	Unincorporated		6.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
DELTA	Unincorporated		8.50%	2							CO RevOnline / SUTS	YES - StateAdmin			

*Highlighted Names = Home Rule Locations

*Red Names = Remit Refused or STRs Prohibited

		SALES, LODGING, & SHORT-TERM RENTAL TAXES - REPORTING COMPLIANCE COMPONENTS													
HIGHLIGHT = HOME RULE				Return Forms: Type / Quantity to File					Local Gov Expectations/Requirements		Additional Local Details				
COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	State Sales & Lodging Tax Returns	Local Sales/Use Tax Return	Local Lodging / Civic Assess Tax Return	Local STR Lodging Tax Return	Local Consolidated Return	Separate Returns per Property	MPF-provided Revenue Schedule	Online Reporting Platform	SUTS Participant	Adopted CML Model Ordinance	NOTES	
DOLORES	Unincorporated		4.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
DOUGLAS	Unincorporated		4.00%	1							CO RevOnline / SUTS	YES - StateAdmin			
DOUGLAS	Unincorporated		5.00%	1							CO RevOnline / SUTS	YES - StateAdmin			
DOUGLAS	Unincorporated		4.50%	1							CO RevOnline / SUTS	YES - StateAdmin			
EAGLE	Unincorporated		11.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
EAGLE	Unincorporated		10.10%	2							CO RevOnline / SUTS	YES - StateAdmin			
EAGLE	Unincorporated		7.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
EAGLE	Unincorporated		7.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
EAGLE	Unincorporated		7.00%	2							CO RevOnline / SUTS	YES - StateAdmin			
EAGLE	Unincorporated		6.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
EAGLE	Unincorporated		10.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
EL PASO	Unincorporated		5.13%	1							CO RevOnline / SUTS	YES - StateAdmin			
ELBERT	Unincorporated		3.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
FREMONT	Unincorporated		7.40%	2							CO RevOnline / SUTS	YES - StateAdmin			
GARFIELD	Unincorporated		3.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
GILPIN	Unincorporated		4.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
GRAND	Unincorporated		6.00%	2							CO RevOnline / SUTS	YES - StateAdmin			
GUNNISON	Unincorporated		8.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
HINSDALE	Unincorporated		9.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
HUERFANO	Unincorporated		7.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
JACKSON	Unincorporated		8.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
JEFFERSON	Unincorporated		4.50%	1							CO RevOnline / SUTS	YES - StateAdmin			
JEFFERSON	Unincorporated		5.00%	1							CO RevOnline / SUTS	YES - StateAdmin			
LA PLATA	Unincorporated		6.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
LA PLATA	Unincorporated		9.40%	2							CO RevOnline / SUTS	YES - StateAdmin			
LAKE	Unincorporated		8.80%	2							CO RevOnline / SUTS	YES - StateAdmin			
LARIMER	Unincorporated		3.70%	1							CO RevOnline / SUTS	YES - StateAdmin			
LARIMER	Unincorporated		9.20%	2							CO RevOnline / SUTS	YES - StateAdmin			
LAS ANIMAS	Unincorporated		4.40%	1							CO RevOnline / SUTS	YES - StateAdmin			
LINCOLN	Unincorporated		6.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
LOGAN	Unincorporated		5.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
MESA	Unincorporated		5.27%	1							CO RevOnline / SUTS	YES - StateAdmin			
MINERAL	Unincorporated		7.50%	2							CO RevOnline / SUTS	YES - StateAdmin			
MOFFAT	Unincorporated		10.90%	3							CO RevOnline / SUTS	YES - StateAdmin			
MONTEZUMA	Unincorporated		5.30%	2							CO RevOnline / SUTS	YES - StateAdmin			
MONTROSE	Unincorporated		4.65%	1							CO RevOnline / SUTS	YES - StateAdmin			
MORGAN	Unincorporated		4.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
OURAY	Unincorporated		5.45%	1							CO RevOnline / SUTS	YES - StateAdmin			
PARK	Unincorporated		5.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
PARK	Unincorporated		6.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
PARK	Unincorporated		6.40%	2							CO RevOnline / SUTS	YES - StateAdmin			
PITKIN	Unincorporated		6.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
PROWERS	Unincorporated		5.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
PUEBLO	Unincorporated		3.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
PUEBLO	Unincorporated		5.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
RIO BLANCO	Unincorporated		8.50%	2							CO RevOnline / SUTS	YES - StateAdmin			
RIO GRANDE	Unincorporated		7.50%	2							CO RevOnline / SUTS	YES - StateAdmin			
ROUTT	Unincorporated		3.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
SAGUACHE	Unincorporated		7.30%	2							CO RevOnline / SUTS	YES - StateAdmin			
SAN JUAN	Unincorporated		11.40%	2							CO RevOnline / SUTS	YES - StateAdmin			
SAN MIGUEL	Unincorporated		5.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
SAN MIGUEL	Unincorporated		6.15%	2							CO RevOnline / SUTS	YES - StateAdmin			
SEDGWICK	Unincorporated		7.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
TELLER	Unincorporated		3.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
TELLER	Unincorporated		4.40%	1							CO RevOnline / SUTS	YES - StateAdmin			
WELD	Unincorporated		2.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
WELD	Unincorporated		3.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
TELLER	VICTOR		6.90%	1							CO RevOnline / SUTS	YES - StateAdmin			
JACKSON	WALDEN		9.90%	2							CO RevOnline / SUTS	YES - StateAdmin			
BOULDER	WARD		7.185%	1							CO RevOnline / SUTS	YES - StateAdmin			

*Highlighted Names = Home Rule Locations

*Red Names = Remit Refused or STRs Prohibited

		SALES, LODGING, & SHORT-TERM RENTAL TAXES - REPORTING COMPLIANCE COMPONENTS												
HIGHLIGHT = HOME RULE				Return Forms: Type / Quantity to File					Local Gov Expectations/Requirements		Additional Local Details			
COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	State Sales & Lodging Tax Returns	Local Sales/Use Tax Return	Local Lodging / Civic Assess Tax Return	Local STR Lodging Tax Return	Local Consolidated Return	Separate Returns per Property	MPF-provided Revenue Schedule	Online Reporting Platform	SUTS Participant	Adopted CML Model Ordinance	NOTES
CUSTER	WESTCLIFFE		9.90%	2							CO RevOnline / SUTS	YES - StateAdmin		
DENVER	DENVER		14.75%	1	1	1					eBizTax	YES - Home Rule	YES	Use Tax Reported / Lodging rate includes or in lieu of 4.81% city Sales rate
ADAMS	AURORA		12.75%	1	1	1					GenTax CPC	YES - Home Rule	YES	Must file Zero Sales Tax Return / Lodging rate includes or in lieu of 3.75% city Sales rate
ARAPAHOE	AURORA		12.25%	1	1	1					GenTax CPC	YES - Home Rule	YES	Must file Zero Sales Tax Return / Lodging rate includes or in lieu of 3.75% city Sales rate
DOUGLAS	AURORA		13.00%	1	1	1					GenTax CPC	YES - Home Rule	YES	Must file Zero Sales Tax Return / Lodging rate includes or in lieu of 3.75% city Sales rate
BOULDER	BOULDER		12.685%	1	1	1					GenTax CPC	YES - Home Rule	YES	Must File Zero Sales Tax Return / Lodging rate includes or in lieu of 3.86% city Sales rate
MESA	GRAND JUNCTION		14.66%	1	1	1					GenTax CPC	TBD - Home Rule	PARTIAL	
JEFFERSON	LAKEWOOD		10.50%	1	1	1					GenTax CPC	YES - Home Rule	YES	
ADAMS	WESTMINSTER		11.75%	1		1					GenTax CPC	YES - Home Rule	YES	Lodging rate includes or in lieu of 3.85% city Sales rate
JEFFERSON	WESTMINSTER		11.50%	1		1					GenTax CPC	YES - Home Rule	YES	Lodging rate includes or in lieu of 3.85% city Sales rate
BROOMFIELD	BROOMFIELD		9.75%	1	1	1					Innoprise Citizen Access	YES - Home Rule	YES	
JEFFERSON	GOLDEN		13.50%	1	1	1					Municipal Online Payments	YES - Home Rule	YES	
ADAMS	ARVADA		10.21%	1	1	1					MuniRevs	YES - Home Rule	YES	
JEFFERSON	ARVADA		9.96%	1	1	1					MuniRevs	YES - Home Rule	YES	
PITKIN	ASPEN		21.30%	1			1	1	EXPECTED (2)	REFUSED	MuniRevs	NO - Home Rule	NO	REFUSED MPF REMIT
EAGLE	AVON		14.90%	1	1	1					MuniRevs	YES - Home Rule	YES	
ADAMS	BRIGHTON		11.50%	1	1	1					MuniRevs	YES - Home Rule	YES	
WELD	BRIGHTON		10.65%	1	1	1					MuniRevs	YES - Home Rule	YES	
GARFIELD	CARBONDALE		16.40%	1		1	1				MuniRevs	YES - StateAdmin	YES	
EL PASO	COLORADO SPRINGS		10.20%	1	1	1					MuniRevs	YES - Home Rule	YES	
ADAMS	COMMERCE CITY		13.25%	1	1	1					MuniRevs	YES - Home Rule	YES	
MONTEZUMA	CORTEZ		9.35%	1	1	1					MuniRevs	YES - Home Rule	NO	
MOFFAT	CRAIG		13.15%	3	1						MuniRevs	YES - Home Rule	YES	2.25% sales tax rate on Lodging (4% otherwise) - *not listed on DR1002
GUNNISON	CRESTED BUTTE		20.90%	2				1			MuniRevs	YES - Home Rule	YES	
SUMMIT	DILLON		19.875%	1					YES (17)		MuniRevs	YES - StateAdmin		VALIDATE LOCATION VIA COUNTY GIS MAP
LA PLATA	DURANGO		13.65%	1	1	1					MuniRevs	YES - Home Rule	NO	
ARAPAHOE	ENGLEWOOD		10.05%	1				1			MuniRevs	YES - Home Rule	PARTIAL	
DOUGLAS	ENGLEWOOD		10.80%	1				1			MuniRevs	YES - Home Rule	PARTIAL	
LARIMER	FORT COLLINS		11.05%	1	1	1					MuniRevs	YES - Home Rule	YES	
ARAPAHOE	GLENDALE		8.00%	1	1						MuniRevs	YES - Home Rule	YES	
GARFIELD	GLENWOOD SPRINGS		13.60%	1	1	1					MuniRevs	YES - Home Rule	YES	
EL PASO	GREEN MOUNTAIN FALLS	\$4.50	8.13%	1		1			YES (4)		MuniRevs	YES - StateAdmin		Flat Fee = \$4.50 per BR (e.g 4BR = \$18.00 Per Night)
TELLER	GREEN MOUNTAIN FALLS	\$4.50	7.90%	1		1					MuniRevs	YES - StateAdmin		Flat Fee = \$4.50 per BR (e.g 4BR = \$18.00 Per Night)
BOULDER	LAFAYETTE		11.055%	1				1			MuniRevs	YES - Home Rule	YES	
LAKE	LEADVILLE		11.82%	1		1					MuniRevs	YES - StateAdmin		
BOULDER	LONGMONT		10.715%	1	1	1					MuniRevs	YES - Home Rule	YES	
WELD	LONGMONT		9.43%	1	1	1					MuniRevs	YES - Home Rule	YES	
MONTROSE	MONTROSE		9.43%	1	1	1					MuniRevs	YES - Home Rule	YES	
SAN MIGUEL	MOUNTAIN VILLAGE		12.65%	1	1	1					MuniRevs	YES - Home Rule	YES	
GUNNISON	MT CRESTED BUTTE		16.80%	2				1		YES (15)	MuniRevs	YES - Home Rule	YES	Voluntary Collection Agreement required to remit with Revenue Schedule
ADAMS	NORTHGLENN		9.75%	1		1		1			MuniRevs	YES - Home Rule	YES	Lodging rate includes or in lieu of 4% city Sales rate
WELD	NORTHGLENN		7.90%	1				1			MuniRevs	YES - Home Rule	YES	Lodging rate includes or in lieu of 4% city Sales rate
ARCHULETA	PAGOSA SPRINGS		11.80%	1		3			YES (3)		MuniRevs	YES - StateAdmin		
OURAY	RIDGWAY		12.55%	1	1	1					MuniRevs	YES - Home Rule	YES	
GARFIELD	RIFLE		10.65%	1				1			MuniRevs	YES - Home Rule	YES	
CHAFFEE	SALIDA	\$15.00	10.55%	2		1			EXPECTED (10)	REFUSED	MuniRevs	YES - StateAdmin		REFUSED MPF REMIT / Flat Fee = \$15 per BR (e.g. 3BR = \$45 Per Night)
ARAPAHOE	SHERIDAN		7.75%	1	1						MuniRevs	YES - Home Rule	YES	
PITKIN	SNOWMASS VILLAGE		12.80%	1	1	1			EXPECTED (9)	REFUSED	MuniRevs	YES - Home Rule	RESCINDED May2023	REFUSED MPF REMIT
SAN MIGUEL	TELLURIDE		15.15%	1	1	2	1				MuniRevs	NO - Home Rule	NO	
LARIMER	TIMNATH		9.70%	1	1	1					MuniRevs	YES - Home Rule	YES	
EAGLE	VAIL		10.80%	2	1						MuniRevs	YES - Home Rule	YES	
LARIMER	WINDSOR		7.35%	1	1						MuniRevs	YES - Home Rule	YES	
WELD	WINDSOR		6.55%	1	1						MuniRevs	YES - Home Rule	YES	
GRAND	WINTER PARK		11.20%	1	1						MuniRevs	YES - Home Rule	YES	Lodging rate includes or in lieu of 7% city Sales rate
TELLER	WOODLAND PARK		14.19%	1				1	YES (12)		MuniRevs / Paper Return	YES - Home Rule	NO	Paper Return filed in order to use Schedule A for Revenue Schedule
EL PASO	WOODLAND PARK		14.92%	1				1			MuniRevs / Paper Return	YES - Home Rule	NO	
GRAND	WINTER PARK		12.70%	1	1	1					MuniRevs + Paper Return	YES - Home Rule	YES	INCL: Parry Peak Lofts, Zephyr Mtn Lodge, Fraser Crossing, Founders Pointe
DOUGLAS	CASTLE ROCK		13.90%	1				1			MySite - Tax Portal	YES - Home Rule	NO	SUTS participant as of Jan2024
GILPIN	BLACK HAWK		10.90%	1				1			NA - Paper Return	YES - Home Rule	YES	
WELD	JOHNSTOWN		9.40%	1		1					NA - Paper Return	YES - StateAdmin		

		SALES, LODGING, & SHORT-TERM RENTAL TAXES - REPORTING COMPLIANCE COMPONENTS												
HIGHLIGHT = HOME RULE				Return Forms: Type / Quantity to File					Local Gov Expectations/Requirements		Additional Local Details			
COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	State Sales & Lodging Tax Returns	Local Sales/Use Tax Return	Local Lodging / Civic Assess Tax Return	Local STR Lodging Tax Return	Local Consolidated Return	Separate Returns per Property	MPF-provided Revenue Schedule	Online Reporting Platform	SUTS Participant	Adopted CML Model Ordinance	NOTES
PARK	ALMA	\$2.00	7.90%	1		1					NA - Paper Return	YES - StateAdmin		
EAGLE	BASALT		12.20%	1		1					NA - Paper Return	YES - StateAdmin		
LARIMER	BERTHOUD		10.70%	1		1					NA - Paper Return	YES - StateAdmin		
TELLER	CRIPPLE CREEK		13.20%	1		1					NA - Paper Return	YES - StateAdmin		
WELD	FREDERICK		10.40%	1		1					NA - Paper Return	YES - StateAdmin		
MESA	FRUITA		14.27%	1		1			YES (6)		NA - Paper Return	YES - StateAdmin		
CLEAR CREEK	GEORGETOWN		12.05%	1		1					NA - Paper Return	YES - StateAdmin		
SUMMIT	KEYSTONE NSA		8.875%	2		1			YES (3)		NA - Paper Return	YES - StateAdmin		REFERENCE G-SHEET TO DETERMINE IF INSIDE NSA OR NOT
PROWERS	LAMAR		8.90%	2	1						NA - Paper Return	YES - Home Rule	YES	
WELD	MEAD	\$2.00	5.90%	1		1					NA - Paper Return	YES - StateAdmin		
GARFIELD	NEW CASTLE		13.20%	1		1					NA - Paper Return	YES - StateAdmin		
OURAY	OURAY		27.95%	1				1	EXPECTED (11)	REFUSED	NA - Paper Return	YES - StateAdmin		REFUSED MPF REMIT
MESA	PALISADE	\$6.00	7.27%	1		1					NA - Paper Return	YES - StateAdmin		
EL PASO	PALMER LAKE	\$2.00	7.13%	1		1			YES (2)		NA - Paper Return	YES - StateAdmin		
LAS ANIMAS	TRINIDAD		11.40%	1		1					NA - Paper Return	YES - StateAdmin		
DOLORES	RICO		15.15%	1		1					NA - Paper Return (?)	YES - StateAdmin		
SAN MIGUEL	RICO		18.15%	2		1					NA - Paper Return (?)	YES - StateAdmin		
GUNNISON	GUNNISON		12.90%	2	1						Paper Return / PayPort	YES - Home Rule	YES	
EAGLE	BEAVER CREEK		13.21%	2		2					Paper Return + SmartPay	YES - StateAdmin		
SUMMIT	BLUE RIVER		12.275%	1		1			YES (13)		PayPort	YES - StateAdmin		VALIDATE LOCATION VIA COUNTY GIS MAP
LOGAN	STERLING		7.00%	1	1						Point & Pay	NO - Home Rule	NO	
DOUGLAS	CASTLE PINES		8.75%	1	1						Premacorp Citizen Access	YES - Home Rule	YES	
PUEBLO	PUEBLO		11.90%	1				1	EXPECTED (8)	REFUSED	Sales Tax Online	YES - Home Rule	YES	REFUSED MPF REMIT
ADAMS	THORNTON		11.75%	1		1					Sales Tax Online	YES - Home Rule	PARTIAL	Lodging rate includes or in lieu of 3.75% city Sales rate
JEFFERSON	WHEAT RIDGE		14.50%	1		1			EXPECTED (14)	REFUSED	Sales Tax Online	YES - Home Rule	YES	REFUSED MPF REMIT / Lodging rate includes or in lieu of 3.5% city Sales rate
ARAPAHOE	CENTENNIAL		6.75%	1	1						SecureTax Citizen Access	YES - Home Rule	YES	
SUMMIT	COPPER MTN RESORT		12.375%	2		1			YES (15)		SquareSpace	YES - StateAdmin		VALIDATE LOCATION VIA COUNTY GIS MAP
ARAPAHOE	LITTLETON		13.00%	1				1			Stax	YES - Home Rule	YES	
DOUGLAS	LITTLETON		13.75%	1				1			Stax	YES - Home Rule	YES	
JEFFERSON	LITTLETON		13.25%	1				1			Stax	YES - Home Rule	YES	
SUMMIT	BRECKENRIDGE		14.275%	1		1		1			Xpress BillPay	YES - Home Rule	YES	VALIDATE LOCATION VIA COUNTY GIS MAP
SUMMIT	BRECKENRIDGE		12.275%	1				1			Xpress BillPay	YES - Home Rule	YES	VALIDATE LOCATION VIA COUNTY GIS MAP
GILPIN	CENTRAL CITY		11.90%	1				1			Xpress BillPay	FEB2024 - Home Rule	YES	
ARAPAHOE	CHERRY HILLS VILLAGE		7.75%	1	1						Xpress BillPay	YES - Home Rule	NO	Sales tax Ordinance defines Lodging Services, MPFs / STRs NOT ALLOWED
EAGLE	EAGLE		15.40%	1		1					Xpress BillPay	YES - StateAdmin		
WELD	EVANS		10.40%	1	1	1					Xpress BillPay	YES - Home Rule	YES	
SUMMIT	FRISCO		15.725%	1				1	YES (69)		Xpress BillPay	YES - Home Rule	PARTIAL	VALIDATE LOCATION VIA COUNTY GIS MAP
ARAPAHOE	GREENWOOD VILLAGE		10.25%	1	1	1					Xpress BillPay	YES - Home Rule	YES	
EAGLE	GYPSUM		9.40%	2	1						Xpress BillPay	YES - Home Rule	YES	
DOUGLAS	LONE TREE		13.50%	1				1			Xpress BillPay	YES - Home Rule	YES	
DOUGLAS	PARKER		11.00%	1				1			Xpress BillPay	YES - Home Rule	YES	Lodging Taxes exist / no STR Ordinance
SUMMIT	SILVERTHORNE		14.375%	1	1				YES (21)		Xpress BillPay	YES - Home Rule	YES	VALIDATE LOCATION VIA COUNTY GIS MAP
ROUTT	STEAMBOAT SPRINGS		18.40%	1				2			Xpress BillPay	YES - Home Rule	YES	MUST CHECK CITY'S WEBSITE TO DETERMINE IF IN URA DIST
ROUTT	STEAMBOAT SPRINGS		20.40%	2				2			Xpress BillPay	YES - Home Rule	YES	MUST CHECK CITY'S WEBSITE TO DETERMINE IF IN URA DIST
ROUTT	STEAMBOAT SPRINGS		20.40%	2				2			Xpress BillPay	YES - Home Rule	YES	MUST CHECK CITY'S WEBSITE TO DETERMINE IF IN URA DIST
PARK	FAIRPLAY	\$2.00	8.90%	1		1			YES (3)		Xpress Forms Builder	YES - StateAdmin		

Attachment: Refused Remittance Details

The following 7 locals have refused Evolve's registration and remittances, or require *unsustainable aggregate* reporting requirements:

- Aspen:
 - requires individual returns per property
 - utilizes MuniRevs platform
 - is not a SUTS participant
 - did not adopt the CML Model Marketplace Ordinance
- Manitou Springs:
 - sales tax is State-administered; separate lodging tax applies
 - requires individual returns per property
 - declined a consolidated revenue schedule in compromise
 - utilizes CivicPlus platform
- Ouray:
 - sales tax is State-administered; separate lodging tax applies
 - requires individual returns per property via owner account access
 - paper/spreadsheet return format; no online filing platform identified
- Pueblo:
 - Short-term rentals are “not permitted”, therefore will not accept tax remittances
 - Short-term rentals meet the definition of “*Lodging*” in the city’s Lodgers Tax ordinance, *Title XIV, Chapter 9, Section 14-9-1*
 - Short-term rentals could meet the classification of “*Hotels, Lodging Houses & Boarding Houses*” within *Title IX, Chapter 5, Section 9-5-1*, since the terminology of those classifications is not defined within *Title IX, Chapter 1, Section 9-1-1*
 - SUTS participant
 - adopted CML Model Marketplace Ordinance
 - utilizes Sales Tax Online platform
- Salida:
 - sales tax is State-administered; separate lodging tax applies
 - requires individual returns per property
 - utilizes MuniRevs platform



- cited limitations within MuniRevs that would require homeowners to provide Evolve direct access to their tax accounts to file on their behalf
- Snowmass Village:
 - Effective May 2023, rescinded their adoption of the Colorado Municipal League’s model ordinance for Marketplace Facilitators
 - rescinded legacy Voluntary Collection Agreements in place with major lodging Marketplaces
 - will only accept returns directly from homeowners
 - SUTS participant
 - utilizes MuniRevs platform
- Wheat Ridge:
 - indicated Evolve’s registration & consolidated filings were “not permitted by the City”
 - Lodgers Tax imposed to be collected by all...Marketplace Facilitators, per City Ordinance, *Chapter 22, Article II, Sec. 22-100*
 - requires individual returns per property via owner account access
 - SUTS participant
 - adopted CML Model Marketplace Ordinance
 - utilizes Sales Tax Online platform

These scenarios highlight the following complexities:

- No delineation between property owner & Marketplace as separate, unrelated taxpayers
- No consistency in application of Marketplace Facilitator laws to lodging taxes
- Utilizing tax compliance as a measure to regulate short-term rental property permitting compliance
- Sales & lodging tax compliance requiring multiple reporting platforms per jurisdiction
- Systemic reporting platform inefficiencies preventing Marketplace Facilitator filings



717 17th St. STE 2100 Denver, CO 80202

References Cited:

- ❖ SUTS Portal - Participating Jurisdictions
<https://colorado.munirevs.com/show-page/?page=26>
- ❖ CML Model Ordinance - Economic Nexus & Marketplace Facilitators
<https://www.cml.org/home/advocacy-legal/Members39-Guide-to-Legal-Consulting-Services-and-Amicus-Briefs/cml-model-ordinance---economic-nexus-marketplace-facilitators>
- ❖ Pueblo Code of Ordinances
https://library.municode.com/co/pueblo/codes/code_of_ordinances?nodeId=TITXIVTAFI_CH9LOTA
- ❖ Wheat Ridge Code of Ordinances
https://library.municode.com/co/wheat_ridge/codes/code_of_ordinances?nodeId=PTIICOLA_CH22TA_ARTILOADTA



Attachment:

Sales & Lodging Tax Location Combinations

- **Sales & Lodging Tax Location Combinations**
 - 226 unique tax combinations (*Evolve does not have transactions in many other jurisdictions across the state not captured within this matrix*)
 - Some cities have more than one tax location since they cross multiple counties and/or special district-type sales taxes do not apply consistently
 - Some locations are notated to check addresses via County GIS Property Tax mapping sites in lieu of utilizing the Colorado Sales Tax Rate Lookup tool due to inconsistencies.



TAX LOCATIONS	COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	NOTES
CO-WELD-DACONO	WELD	DACONO		8.90%	
CO-DELTA-DELTA-PID MHD CLD	DELTA	DELTA		11.50%	
CO-ADAMS-FEDERAL HEIGHTS-RTD CD	ADAMS	FEDERAL HEIGHTS		8.75%	
CO-BOULDER-LOUISVILLE-RTD CD	BOULDER	LOUISVILLE		11.96%	
CO-WELD-GREELEY	WELD	GREELEY		10.01%	
CO-LARIMER-LOVELAND	LARIMER	LOVELAND		9.70%	
CO-EL PASO-MANITOU SPRINGS-P PEAK RTA	EL PASO	MANITOU SPRINGS		11.03%	REFUSED MPF REMIT
CO-ALAMOSA-ALAMOSA-CLD LMD	ALAMOSA	ALAMOSA		14.40%	
CO-CHAFFEE-BUENA VISTA-CLD	CHAFFEE	BUENA VISTA		10.05%	
CO-FREMONT-CANON CITY-CLD	FREMONT	CANON CITY		10.40%	
CO-DELTA-CEDAREEDGE-PID MHD CLD	DELTA	CEDAREEDGE		10.50%	
CO-MINERAL-CREDEE-CLD	MINERAL	CREDEE		11.50%	
CO-SAGUACHE-CRESTONE-CLD	SAGUACHE	CRESTONE		10.80%	
CO-RIO GRANDE-DEL NORTE-CLD	RIO GRANDE	DEL NORTE		9.50%	
CO-MONTEZUMA-DOLORES-HD CLD	MONTEZUMA	DOLORES		8.80%	
CO-JEFFERSON-EDGEWATER-RTD CD	JEFFERSON	EDGEWATER		8.00%	
CO-CLEAR CREEK-EMPIRE-CLD	CLEAR CREEK	EMPIRE		12.55%	
CO-BOULDER-ERIE-RTD CD	BOULDER	ERIE		8.685%	
CO-WELD-ERIE	WELD	ERIE		6.40%	
CO-WELD-ERIE-RTD	WELD	ERIE		7.40%	
CO-LARIMER-ESTES PARK-LMD	LARIMER	ESTES PARK		14.20%	
CO-FREMONT-FLORENCE-CLD	FREMONT	FLORENCE		9.90%	
CO-EL PASO-FOUNTAIN	EL PASO	FOUNTAIN		7.53%	
CO-GRAND-FRASER-CLD	GRAND	FRASER		11.00%	
CO-GRAND-GRANBY-CLD	GRAND	GRANBY		10.00%	
CO-GRAND-GRAND LAKE-CLD	GRAND	GRAND LAKE		11.00%	
CO-GRAND-HOT SULPHUR SPRINGS-CLD	GRAND	HOT SULPHUR SPRINGS		10.00%	
CO-CLEAR CREEK-IDAHO SPRINGS-CLD	CLEAR CREEK	IDAHO SPRINGS		12.55%	
CO-SUMMIT-KEYSTONE-H MTS	SUMMIT	KEYSTONE		8.375%	REFERENCE G-SHEET TO DETERMINE IF INSIDE NSA OR NOT
CO-GRAND-KREMMLING-CLD	GRAND	KREMMLING		10.00%	
CO-HUERFANO-LA VETA-CLD	HUERFANO	LA VETA		11.40%	
CO-DOUGLAS-LARKSPUR-RTD	DOUGLAS	LARKSPUR		8.90%	
CO-BENT-LAS ANIMAS-CLD	BENT	LAS ANIMAS		9.90%	
CO-MONTEZUMA-MANCOS-HD CLD	MONTEZUMA	MANCOS		9.30%	
CO-GUNNISON-MARBLE-LMD	GUNNISON	MARBLE		11.90%	

TAX LOCATIONS	COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	NOTES
CO-EL PASO-MONUMENT	EL PASO	MONUMENT		7.63%	
CO-JEFFERSON-MORRISON-RTD CD	JEFFERSON	MORRISON		8.25%	6% Lodging tax only applies to 8+ guestrooms
CO-BOULDER-NEDERLAND-RTD CD	BOULDER	NEDERLAND		9.435%	
CO-MONTROSE-OLATHE-PSID	MONTROSE	OLATHE		8.65%	
CO-CHAFFEE-PONCHA SPRINGS-CLD	CHAFFEE	PONCHA SPRINGS		9.55%	
CO-SAGUACHE-SAGUACHE-CLD	SAGUACHE	SAGUACHE		11.30%	
CO-CUSTER-SILVER CLIFF-CLD	CUSTER	SILVER CLIFF		9.90%	
CO-CLEAR CREEK-SILVER PLUME-CLD	CLEAR CREEK	SILVER PLUME		10.55%	
CO-SAN JUAN-SILVERTON-CLD	SAN JUAN	SILVERTON		12.40%	
CO-RIO GRANDE-SOUTH FORK-CLD	RIO GRANDE	SOUTH FORK		9.50%	
CO-SUMMIT COUNTY-BUFFALO MTN MD H MTS	SUMMIT	Unincorporated		12.375%	VALIDATE LOCATION VIA COUNTY GIS MAP
CO-SUMMIT COUNTY-H MTS	SUMMIT	Unincorporated		8.375%	VALIDATE LOCATION VIA COUNTY GIS MAP
CO-ADAMS COUNTY-CD	ADAMS	Unincorporated		3.75%	
CO-ADAMS COUNTY-RTD CD	ADAMS	Unincorporated		4.75%	
CO-ALAMOSA COUNTY-CLD LMD	ALAMOSA	Unincorporated		11.90%	
CO-ARAPAHOE COUNTY-RTD CD	ARAPAHOE	Unincorporated		4.25%	
CO-ARCHULETA COUNTY-CLD	ARCHULETA	Unincorporated		8.90%	
CO-BENT COUNTY-CLD	BENT	Unincorporated		5.90%	
CO-BOULDER COUNTY-RTD CD	BOULDER	Unincorporated		5.185%	
CO-CHAFFEE COUNTY-CLD	CHAFFEE	Unincorporated		7.55%	
CO-CLEAR CREEK COUNTY-CLD	CLEAR CREEK	Unincorporated		7.55%	
CO-CONEJOS COUNTY-CLD	CONEJOS	Unincorporated		6.90%	
CO-COSTILLA COUNTY-CLD	COSTILLA	Unincorporated		6.90%	
CO-CUSTER COUNTY-CLD	CUSTER	Unincorporated		6.90%	
CO-DELTA COUNTY-PID MHD CLD	DELTA	Unincorporated		8.50%	
CO-DOLORES COUNTY-CLD	DOLORES	Unincorporated		4.90%	
CO-DOUGLAS COUNTY-CD	DOUGLAS	Unincorporated		4.00%	
CO-DOUGLAS COUNTY-RTD CD	DOUGLAS	Unincorporated		5.00%	
CO-DOUGLAS COUNTY-UTE PASS RHSD CD	DOUGLAS	Unincorporated		4.50%	
CO-EAGLE COUNTY-ARROWHEAD MDT MTS CLD	EAGLE	Unincorporated		11.90%	
CO-EAGLE COUNTY-BACHGULCH MDT MTS CLD	EAGLE	Unincorporated		10.10%	
CO-EAGLE COUNTY-EAGLEVAIL MDT MTS CLD	EAGLE	Unincorporated		7.90%	
CO-EAGLE COUNTY-EDWARDS MDT MTS CLD	EAGLE	Unincorporated		7.90%	
CO-EAGLE COUNTY-EL JEBEL TL MTS CLD	EAGLE	Unincorporated		7.00%	
CO-EAGLE COUNTY-MTS CLD RTA	EAGLE	Unincorporated		6.90%	

TAX LOCATIONS	COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	NOTES
CO-EAGLE COUNTY-TWO RIVERS MDT MTS CLD	EAGLE	Unincorporated		10.90%	
CO-EL PASO COUNTY-P PEAK RTA	EL PASO	Unincorporated		5.13%	
CO-ELBERT COUNTY	ELBERT	Unincorporated		3.90%	
CO-FREMONT COUNTY-CLD	FREMONT	Unincorporated		7.40%	
CO-GARFIELD COUNTY	GARFIELD	Unincorporated		3.90%	
CO-GILPIN COUNTY-CLD	GILPIN	Unincorporated		4.90%	
CO-GRAND COUNTY-CLD	GRAND	Unincorporated		6.00%	
CO-GUNNISON COUNTY-LMD	GUNNISON	Unincorporated		8.90%	
CO-HINSDALE COUNTY-CLD	HINSDALE	Unincorporated		9.90%	
CO-HUERFANO COUNTY-CLD	HUERFANO	Unincorporated		7.90%	
CO-JACKSON COUNTY-CLD	JACKSON	Unincorporated		8.90%	
CO-JEFFERSON COUNTY-RTD CD	JEFFERSON	Unincorporated		4.50%	
CO-JEFFERSON COUNTY-RTD CD LID	JEFFERSON	Unincorporated		5.00%	
CO-LA PLATA COUNTY-CLD	LA PLATA	Unincorporated		6.90%	
CO-LA PLATA-PURGATORY-MDT CLD	LA PLATA	Unincorporated		9.40%	
CO-LAKE COUNTY-CLD	LAKE	Unincorporated		8.80%	
CO-LARIMER COUNTY	LARIMER	Unincorporated		3.70%	
CO-LARIMER COUNTY-EP LMD	LARIMER	Unincorporated		9.20%	
CO-LAS ANIMAS COUNTY	LAS ANIMAS	Unincorporated		4.40%	
CO-LINCOLN COUNTY-CLD	LINCOLN	Unincorporated		6.90%	
CO-LOGAN COUNTY-CLD	LOGAN	Unincorporated		5.90%	
CO-MESA COUNTY-PSID	MESA	Unincorporated		5.27%	
CO-MINERAL COUNTY-CLD	MINERAL	Unincorporated		7.50%	
CO-MOFFAT COUNTY-CLD LMD	MOFFAT	Unincorporated		10.90%	
CO-MONTEZUMA COUNTY-HD CLD	MONTEZUMA	Unincorporated		5.30%	
CO-MONTROSE COUNTY-PSID	MONTROSE	Unincorporated		4.65%	
CO-MORGAN COUNTY-CLD	MORGAN	Unincorporated		4.90%	
CO-OURAY COUNTY	OURAY	Unincorporated		5.45%	
CO-PARK COUNTY CLD	PARK	Unincorporated		5.90%	
CO-PARK COUNTY-S PARK HSD CLD	PARK	Unincorporated		6.90%	
CO-PARK COUNTY-UTE PASS RHSD CLD	PARK	Unincorporated		6.40%	
CO-PITKIN COUNTY-R FORK RTA MTS	PITKIN	Unincorporated		6.90%	
CO-PROWERS COUNTY-CLD	PROWERS	Unincorporated		5.90%	
CO-PUEBLO COUNTY	PUEBLO	Unincorporated		3.90%	
CO-PUEBLO-PUEBLO WEST-MDT	PUEBLO	Unincorporated		5.90%	

TAX LOCATIONS	COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	NOTES
CO-RIO BLANCO COUNTY-CLD	RIO BLANCO	Unincorporated		8.50%	
CO-RIO GRANDE COUNTY-CLD	RIO GRANDE	Unincorporated		7.50%	
CO-ROUTT COUNTY	ROUTT	Unincorporated		3.90%	
CO-SAGUACHE COUNTY-CLD	SAGUACHE	Unincorporated		7.30%	
CO-SAN JUAN COUNTY-CLD	SAN JUAN	Unincorporated		11.40%	
CO-SAN MIGUEL COUNTY-CLD	SAN MIGUEL	Unincorporated		5.90%	
CO-SAN MIGUEL COUNTY-RTA CLD	SAN MIGUEL	Unincorporated		6.15%	
CO-SEDGWICK COUNTY-CLD	SEDGWICK	Unincorporated		7.90%	
CO-TELLER COUNTY	TELLER	Unincorporated		3.90%	
CO-TELLER COUNTY-UTE PASS RHSD	TELLER	Unincorporated		4.40%	
CO-WELD COUNTY	WELD	Unincorporated		2.90%	
CO-WELD COUNTY RTD	WELD	Unincorporated		3.90%	
CO-TELLER-VICTOR	TELLER	VICTOR		6.90%	
CO-JACKSON-WALDEN-CLD	JACKSON	WALDEN		9.90%	
CO-BOULDER-WARD-RTD CD	BOULDER	WARD		7.185%	
CO-CUSTER-WESTCLIFFE-CLD	CUSTER	WESTCLIFFE		9.90%	
CO-DENVER-DENVER-RTD CD	DENVER	DENVER		14.75%	Use Tax Reported / Lodging rate includes or in lieu of 4.81% city Sales rate
CO-ADAMS-AURORA-RTD CD	ADAMS	AURORA		12.75%	Must file Zero Sales Tax Return / Lodging rate includes or in lieu of 3.75% city Sales rate
CO-ARAPAHOE-AURORA-RTD CD	ARAPAHOE	AURORA		12.25%	Must file Zero Sales Tax Return / Lodging rate includes or in lieu of 3.75% city Sales rate
CO-DOUGLAS-AURORA-RTD CD	DOUGLAS	AURORA		13.00%	Must file Zero Sales Tax Return / Lodging rate includes or in lieu of 3.75% city Sales rate
CO-BOULDER-BOULDER-RTD CD	BOULDER	BOULDER		12.685%	Must File Zero Sales Tax Return / Lodging rate includes or in lieu of 3.86% city Sales rate
CO-MESA-GRAND JUNCTION-PSID	MESA	GRAND JUNCTION		14.66%	
CO-JEFFERSON-LAKEWOOD-RTD CD	JEFFERSON	LAKEWOOD		10.50%	
CO-ADAMS-WESTMINSTER-RTD CD	ADAMS	WESTMINSTER		11.75%	Lodging rate includes or in lieu of 3.85% city Sales rate
CO-JEFFERSON-WESTMINSTER-RTD CD	JEFFERSON	WESTMINSTER		11.50%	Lodging rate includes or in lieu of 3.85% city Sales rate
CO-BROOMFIELD-BROOMFIELD-RTD CD	BROOMFIELD	BROOMFIELD		9.75%	
CO-JEFFERSON-GOLDEN-RTD CD	JEFFERSON	GOLDEN		13.50%	
CO-ADAMS-ARVADA-RTD CD	ADAMS	ARVADA		10.21%	
CO-JEFFERSON-ARVADA-RTD CD	JEFFERSON	ARVADA		9.96%	
CO-PITKIN-ASPEN-R FORK RTA MTS	PITKIN	ASPEN		21.30%	REFUSED MPF REMIT
CO-EAGLE-AVON-MTS RTA	EAGLE	AVON		14.90%	
CO-ADAMS-BRIGHTON-RTD CD	ADAMS	BRIGHTON		11.50%	
CO-WELD-BRIGHTON-RTD	WELD	BRIGHTON		10.65%	
CO-GARFIELD-CARBONDALE-R FORK RTA	GARFIELD	CARBONDALE		16.40%	
CO-EL PASO-COLORADO SPRINGS-P PEAK RTA	EL PASO	COLORADO SPRINGS		10.20%	

TAX LOCATIONS	COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	NOTES
CO-ADAMS-COMMERCE CITY-RTD CD	ADAMS	COMMERCE CITY		13.25%	
CO-MONTEZUMA-CORTEZ-HD	MONTEZUMA	CORTEZ		9.35%	
CO-MOFFAT-CRAIG-CLD LMD	MOFFAT	CRAIG		13.15%	2.25% sales tax rate on Lodging (4% otherwise) - *not listed on DR1002
CO-GUNNISON-CRESTED BUTTE-LMD	GUNNISON	CRESTED BUTTE		20.90%	
CO-SUMMIT-DILLON-H MTS	SUMMIT	DILLON		19.875%	VALIDATE LOCATION VIA COUNTY GIS MAP
CO-LA PLATA-DURANGO	LA PLATA	DURANGO		13.65%	
CO-ARAPAHOE-ENGLEWOOD-RTD CD	ARAPAHOE	ENGLEWOOD		10.05%	
CO-DOUGLAS-ENGLEWOOD-RTD CD	DOUGLAS	ENGLEWOOD		10.80%	
CO-LARIMER-FORT COLLINS	LARIMER	FORT COLLINS		11.05%	
CO-ARAPAHOE-GLENDALE-RTD CD	ARAPAHOE	GLENDALE		8.00%	
CO-GARFIELD-GLENWOOD SPRINGS-R FORK RTA	GARFIELD	GLENWOOD SPRINGS		13.60%	
CO-EL PASO-GREEN MOUNTAIN FALLS-P PEAK RTA	EL PASO	GREEN MOUNTAIN FALLS	\$4.50	8.13%	Flat Fee = \$4.50 per BR (e.g 4BR = \$18.00 Per Night)
CO-TELLER-GREEN MOUNTAIN FALLS-P PEAK RTA	TELLER	GREEN MOUNTAIN FALLS	\$4.50	7.90%	Flat Fee = \$4.50 per BR (e.g 4BR = \$18.00 Per Night)
CO-BOULDER-LAFAYETTE-RTD CD	BOULDER	LAFAYETTE		11.055%	
CO-LAKE-LEADVILLE	LAKE	LEADVILLE		11.82%	
CO-BOULDER-LONGMONT-RTD CD	BOULDER	LONGMONT		10.715%	
CO-WELD-LONGMONT-RTD	WELD	LONGMONT		9.43%	
CO-MONTROSE-MONTROSE-PSID	MONTROSE	MONTROSE		9.43%	
CO-SAN MIGUEL-MOUNTAIN VILLAGE-RTA	SAN MIGUEL	MOUNTAIN VILLAGE		12.65%	
CO-GUNNISON-MT CRESTED BUTTE-RTA LMD	GUNNISON	MT CRESTED BUTTE		16.80%	Voluntary Collection Agreement required to remit with Revenue Schedule
CO-ADAMS-NORTHGLENN-RTD CD	ADAMS	NORTHGLENN		9.75%	Lodging rate includes or in lieu of 4% city Sales rate
CO-WELD-NORTHGLENN	WELD	NORTHGLENN		7.90%	Lodging rate includes or in lieu of 4% city Sales rate
CO-ARCHULETA-PAGOSA SPRINGS	ARCHULETA	PAGOSA SPRINGS		11.80%	
CO-OURAY-RIDGWAY	OURAY	RIDGWAY		12.55%	
CO-GARFIELD-RIFLE	GARFIELD	RIFLE		10.65%	
CO-CHAFFEE-SALIDA-CLD	CHAFFEE	SALIDA	\$15.00	10.55%	REFUSED MPF REMIT / Flat Fee = \$15 per BR (e.g. 3BR = \$45 Per Night)
CO-ARAPAHOE-SHERIDAN-RTD CD	ARAPAHOE	SHERIDAN		7.75%	
CO-PITKIN-SNOW/MASS VILLAGE-R FORK RTA MTS	PITKIN	SNOW/MASS VILLAGE		12.80%	REFUSED MPF REMIT
CO-SAN MIGUEL-TELLURIDE-RTA	SAN MIGUEL	TELLURIDE		15.15%	
CO-LARIMER-TIMNATH	LARIMER	TIMNATH		9.70%	
CO-EAGLE-VAIL-MTS LMD RTA	EAGLE	VAIL		10.80%	
CO-LARIMER-WINDSOR	LARIMER	WINDSOR		7.35%	
CO-WELD-WINDSOR	WELD	WINDSOR		6.55%	
CO-GRAND-WINTER PARK	GRAND	WINTER PARK		11.20%	Lodging rate includes or in lieu of 7% city Sales rate
CO-TELLER-WOODLAND PARK-UTE PASS RHSD	TELLER	WOODLAND PARK		14.19%	Paper Return filed in order to use Schedule A for Revenue Schedule

TAX LOCATIONS	COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	NOTES
CO-EL PASO-WOODLAND PARK-P PEAK RTA	EL PASO	WOODLAND PARK		14.92%	
CO-GRAND-WINTER PARK-VMA	GRAND	WINTER PARK		12.70%	INCL: Parry Peak Lofts, Zephyr Mtn Lodge, Fraser Crossing, Founders Pointe
CO-DOUGLAS-CASTLE ROCK	DOUGLAS	CASTLE ROCK		13.90%	SUTS participant as of Jan2024
CO-GILPIN-BLACK HAWK	GILPIN	BLACK HAWK		10.90%	
CO-WELD-JOHNSTOWN	WELD	JOHNSTOWN		9.40%	
CO-PARK-ALMA-S PARK HSD	PARK	ALMA	\$2.00	7.90%	
CO-EAGLE-BASALT-R FORK RTA MTS	EAGLE	BASALT		12.20%	
CO-LARIMER-BERTHOUD	LARIMER	BERTHOUD		10.70%	
CO-TELLER-CRIPPLE CREEK	TELLER	CRIPPLE CREEK		13.20%	
CO-WELD-FREDERICK	WELD	FREDERICK		10.40%	
CO-MESA-FRUITA-PSID	MESA	FRUITA		14.27%	
CO-CLEAR CREEK-GEORGETOWN-CLD	CLEAR CREEK	GEORGETOWN		12.05%	
CO-SUMMIT-KEYSTONE NSA-H MTS	SUMMIT	KEYSTONE NSA		8.875%	REFERENCE G-SHEET TO DETERMINE IF INSIDE NSA OR NOT
CO-PROWERS-LAMAR-CLD	PROWERS	LAMAR		8.90%	
CO-WELD-MEAD	WELD	MEAD	\$2.00	5.90%	
CO-GARFIELD-NEW CASTLE-R FORK RTA	GARFIELD	NEW CASTLE		13.20%	
CO-OURAY-OURAY	OURAY	OURAY		27.95%	REFUSED MPF REMIT
CO-MESA-PALISADE-PSID	MESA	PALISADE	\$6.00	7.27%	
CO-EL PASO-PALMER LAKE	EL PASO	PALMER LAKE	\$2.00	7.13%	
CO-LAS ANIMAS-TRINIDAD	LAS ANIMAS	TRINIDAD		11.40%	
CO-DOLORES-RICO-RTA	DOLORES	RICO		15.15%	
CO-SAN MIGUEL-RICO-RTA CLD	SAN MIGUEL	RICO		18.15%	
CO-GUNNISON-GUNNISON LMD	GUNNISON	GUNNISON		12.90%	
CO-EAGLE-BEAVER CREEK-RESORT CAF CLD RTA	EAGLE	BEAVER CREEK		13.21%	
CO-SUMMIT-BLUE RIVER-H MTS	SUMMIT	BLUE RIVER		12.275%	VALIDATE LOCATION VIA COUNTY GIS MAP
CO-LOGAN-STERLING-S PLATTE VALLEY RTA	LOGAN	STERLING		7.00%	
CO-DOUGLAS-CASTLE PINES-RTD CD	DOUGLAS	CASTLE PINES		8.75%	
CO-PUEBLO-PUEBLO	PUEBLO	PUEBLO		11.90%	REFUSED MPF REMIT
CO-ADAMS-THORNTON-RTD CD	ADAMS	THORNTON		11.75%	Lodging rate includes or in lieu of 3.75% city Sales rate
CO-JEFFERSON-WHEAT RIDGE-RTD CD	JEFFERSON	WHEAT RIDGE		14.50%	REFUSED MPF REMIT / Lodging rate includes or in lieu of 3.5% city Sales rate
CO-ARAPAHOE-CENTENNIAL-RTD CD	ARAPAHOE	CENTENNIAL		6.75%	
CO-SUMMIT-COPPER MTN RESORT-H MTS	SUMMIT	COPPER MTN RESORT		12.375%	VALIDATE LOCATION VIA COUNTY GIS MAP
CO-ARAPAHOE-LITTLETON-RTD CD	ARAPAHOE	LITTLETON		13.00%	
CO-DOUGLAS-LITTLETON-RTD CD	DOUGLAS	LITTLETON		13.75%	
CO-JEFFERSON-LITTLETON-RTD CD	JEFFERSON	LITTLETON		13.25%	

TAX LOCATIONS	COUNTY	CITY	LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	NOTES
CO-SUMMIT-BRECKENRIDGE MMA-H MTS	SUMMIT	BRECKENRIDGE		14.275%	VALIDATE LOCATION VIA COUNTY GIS MAP
CO-SUMMIT-BRECKENRIDGE-H MTS	SUMMIT	BRECKENRIDGE		12.275%	VALIDATE LOCATION VIA COUNTY GIS MAP
CO-GILPIN-CENTRAL CITY	GILPIN	CENTRAL CITY		11.90%	
CO-ARAPAHOE-CHERRY HILLS VILLAGE-RTD CD	ARAPAHOE	CHERRY HILLS VILLAGE		7.75%	Sales tax Ordinance defines Lodging Services, MPFs / STRs NOT ALLOWED
CO-EAGLE-EAGLE-MTS	EAGLE	EAGLE		15.40%	
CO-WELD-EVANS	WELD	EVANS		10.40%	
CO-SUMMIT-FRISCO-H MTS	SUMMIT	FRISCO		15.725%	VALIDATE LOCATION VIA COUNTY GIS MAP
CO-ARAPAHOE-GREENWOOD VILLAGE-RTD CD	ARAPAHOE	GREENWOOD VILLAGE		10.25%	
CO-EAGLE-GYPSUM-MTS CLD	EAGLE	GYPSUM		9.40%	
CO-DOUGLAS-LONE TREE-RTD CD	DOUGLAS	LONE TREE		13.50%	
CO-DOUGLAS-PARKER-RTD CD	DOUGLAS	PARKER		11.00%	Lodging Taxes exist / no STR Ordinance
CO-SUMMIT-SILVERTHORNE-H MTS	SUMMIT	SILVERTHORNE		14.375%	VALIDATE LOCATION VIA COUNTY GIS MAP
CO-ROUTT-STEAMBOAT SPRINGS	ROUTT	STEAMBOAT SPRINGS		18.40%	MUST CHECK CITY'S WEBSITE TO DETERMINE IF IN URA DIST
CO-ROUTT-STEAMBOAT SPRINGS-LMD	ROUTT	STEAMBOAT SPRINGS		20.40%	MUST CHECK CITY'S WEBSITE TO DETERMINE IF IN URA DIST
CO-ROUTT-STEAMBOAT SPRINGS-LMD URA	ROUTT	STEAMBOAT SPRINGS		20.40%	MUST CHECK CITY'S WEBSITE TO DETERMINE IF IN URA DIST
CO-PARK-FAIRPLAY-S PARK HSD	PARK	FAIRPLAY	\$2.00	8.90%	

Attachment:

Sales & Lodging Tax Rates by Jurisdiction

- Sales & Lodging Taxes by Jurisdiction
 - State-administered sales tax rates range from **2.9% - 10.55%**
 - Where applicable, state-administered lodging rate totals range from **1.4% to 6%** (County Lodging District & Local Marketing District)
 - Local-administered Home Rule Taxes:
 - Sales Tax rates range from **2% to 7%**
 - Lodging Tax rates range from **0.9% to 10.75%**
 - Short-Term Rental specific Lodging Taxes range from **2% to 10%**
 - Complexities with state-administered sales tax cities:
 - **19** have local-administered lodging taxes
 - **3** have local-administered Short-Term Rental specific lodging taxes
 - **7** have local-administered flat fee lodging taxes (per bedroom and/or per night)
 - **5** Resort areas have separate lodging-specific resort “civic assessment” taxes ranging from **0.5% - 6.31%**



TAX LOCATIONS	COUNTY	CITY	HIGHLIGHT = HOME RULE	STATE ADMINISTERED SALES & LODGING TAXES												LOCAL ADMINISTERED SALES, LODGING & SHORT TERM RENTAL TAXES					LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE	
				SPECIAL DISTRICT SALES TAX RATES				GENERAL SALES TAX RATES			LODGING TAX RATES		TOTAL STATE ADMINISTERED RATES		LOCALS SALES	LOCAL LODGING	LOCAL SHORT-TERM RENTAL LODGING	LOCAL RESORT / CIVIC ASSESSMENT	TOTAL LOCAL-ADMIN TAX RATE				
				Transit (RTA/RTD/MTS)	Cultural (CD)	Metro (MDT)	Hospital (HSD) / Housing (MHA)	Local Improve (LID)	Public Safety (PSI)	State Sales	County Sales - State Admin	Local Sales - State Admin	County Lodging (CLD)	Local Marketing (LMD)						TOTAL STATE-ADMIN SALES RATE			TOTAL STATE-ADMIN LODGING RATE
CO-WELD-DACONO	WELD	DACONO							2.90%						2.90%	0.00%	3.00%	3.00%			6.00%		8.90%
CO-DELTA-DELTA-PID MHD CLD	DELTA	DELTA				0.80%		0.80%	2.90%	2.00%			2.00%		6.50%	2.00%	3.00%				3.00%		11.50%
CO-ADAMS-FEDERAL HEIGHTS-RTD CD	ADAMS	FEDERAL HEIGHTS		1.00%	0.10%				2.90%	0.75%					4.75%	0.00%	4.00%						8.75%
CO-BOULDER-LOUISVILLE-RTD CD	BOULDER	LOUISVILLE		1.00%	0.10%				2.90%	1.185%					5.185%	0.00%	3.775%	3.00%					11.96%
CO-WELD-GREELEY	WELD	GREELEY							2.90%						2.90%	0.00%	4.11%	3.00%					10.01%
CO-LARIMER-LOVELAND	LARIMER	LOVELAND							2.90%	0.80%					3.70%	0.00%	3.00%	3.00%					9.70%
CO-EL PASO-MANITOU SPRINGS-P PEAK RTA	EL PASO	MANITOU SPRINGS		1.00%					2.90%	1.23%	3.90%				9.03%	0.00%		2.00%					11.03%
CO-ALAMOSA-ALAMOSA-CLD LMD	ALAMOSA	ALAMOSA							2.90%	3.00%	2.50%	2.00%	4.00%		8.40%	6.00%					0.00%		14.40%
CO-CHAFFEE-BUENA VISTA-CLD	CHAFFEE	BUENA VISTA							2.90%	2.75%	2.50%	1.90%			8.15%	1.90%					0.00%		10.05%
CO-FREMONT-CANON CITY-CLD	FREMONT	CANON CITY							2.90%	2.50%	3.00%	2.00%			8.40%	2.00%					0.00%		10.40%
CO-DELTA-CEDAREDEGE-PID MHD CLD	DELTA	CEDAREDEGE				0.80%		0.80%	2.90%	2.00%	2.00%	2.00%			8.50%	2.00%					0.00%		10.50%
CO-MINERAL-CREEDE-CLD	MINERAL	CREEDE							2.90%	2.60%	4.00%	2.00%			9.50%	2.00%					0.00%		11.50%
CO-SAGUACHE-CRESTONE-CLD	SAGUACHE	CRESTONE							2.90%	2.50%	3.50%	1.90%			8.90%	1.90%					0.00%		10.80%
CO-RIO GRANDE-DEL NORTE-CLD	RIO GRANDE	DEL NORTE							2.90%	2.60%	2.00%	2.00%			7.50%	2.00%					0.00%		9.50%
CO-MONTEZUMA-DOLORES-HD CLD	MONTEZUMA	DOLORES				0.40%			2.90%		3.50%	2.00%			6.80%	2.00%					0.00%		8.80%
CO-JEFFERSON-EDGEWATER-RTD CD	JEFFERSON	EDGEWATER		1.00%	0.10%				2.90%	0.50%	3.50%				8.00%	0.00%					0.00%		8.00%
CO-CLEAR CREEK-EMPIRE-CLD	CLEAR CREEK	EMPIRE							2.90%	2.65%	5.00%	2.00%			10.55%	2.00%					0.00%		12.55%
CO-BOULDER-ERIE-RTD CD	BOULDER	ERIE		1.00%	0.10%				2.90%	1.185%	3.50%				8.685%	0.00%					0.00%		8.685%
CO-WELD-ERIE	WELD	ERIE		0.00%					2.90%		3.50%				6.40%	0.00%					0.00%		6.40%
CO-WELD-ERIE-RTD	WELD	ERIE		1.00%					2.90%		3.50%				7.40%	0.00%					0.00%		7.40%
CO-LARIMER-ESTES PARK-LMD	LARIMER	ESTES PARK							2.90%	0.80%	5.00%		5.50%		8.70%	5.50%					0.00%		14.20%
CO-FREMONT-FLORENCE-CLD	FREMONT	FLORENCE							2.90%	2.50%	2.50%	2.00%			7.90%	2.00%					0.00%		9.90%
CO-EL PASO-FOUNTAIN	EL PASO	FOUNTAIN		0.00%					2.90%	1.23%	3.40%				7.53%	0.00%					0.00%		7.53%
CO-GRAND-FRASER-CLD	GRAND	FRASER							2.90%	1.30%	5.00%	1.80%			9.20%	1.80%					0.00%		11.00%
CO-GRAND-GRANBY-CLD	GRAND	GRANBY							2.90%	1.30%	4.00%	1.80%			8.20%	1.80%					0.00%		10.00%
CO-GRAND-GRAND LAKE-CLD	GRAND	GRAND LAKE							2.90%	1.30%	5.00%	1.80%			9.20%	1.80%					0.00%		11.00%
CO-GRAND-HOT SULPHUR SPRINGS-CLD	GRAND	HOT SULPHUR SPRINGS							2.90%	1.30%	4.00%	1.80%			8.20%	1.80%					0.00%		10.00%
CO-CLEAR CREEK-IDAHO SPRINGS-CLD	CLEAR CREEK	IDAHO SPRINGS							2.90%	2.65%	5.00%	2.00%			10.55%	2.00%					0.00%		12.55%
CO-SUMMIT-KEYSTONE-H MTS	SUMMIT	KEYSTONE		0.75%			0.725%		2.90%	2.00%		2.00%			6.375%	2.00%					0.00%		8.375%
CO-GRAND-KREMMLING-CLD	GRAND	KREMMLING							2.90%	1.30%	4.00%	1.80%			8.20%	1.80%					0.00%		10.00%
CO-HUERFANO-LA VETA-CLD	HUERFANO	LA VETA							2.90%	3.00%	3.50%	2.00%			9.40%	2.00%					0.00%		11.40%
CO-DOUGLAS-LARKSPUR-RTD	DOUGLAS	LARKSPUR		1.00%	0.00%				2.90%	1.00%	4.00%				8.90%	0.00%					0.00%		8.90%
CO-BENT-LAS ANIMAS-CLD	BENT	LAS ANIMAS							2.90%	1.00%	4.00%	2.00%			7.90%	2.00%					0.00%		9.90%
CO-MONTEZUMA-MANCOS-HD CLD	MONTEZUMA	MANCOS				0.40%			2.90%		4.00%	2.00%			7.30%	2.00%					0.00%		9.30%
CO-GUNNISON-MARBLE-LMD	GUNNISON	MARBLE		0.00%					2.90%	1.00%	4.00%		4.00%		7.90%	4.00%					0.00%		11.90%
CO-EL PASO-MONUMENT	EL PASO	MONUMENT		0.00%					2.90%	1.23%	3.50%				7.63%	0.00%					0.00%		7.63%
CO-JEFFERSON-MORRISON-RTD CD	JEFFERSON	MORRISON		1.00%	0.10%				2.90%	0.50%	3.75%				8.25%	0.00%	0.00%				0.00%		8.25%
CO-BOULDER-NEDERLAND-RTD CD	BOULDER	NEDERLAND		1.00%	0.10%				2.90%	1.185%	4.25%				9.435%	0.00%					0.00%		9.435%
CO-MONTROSE-OLATHE-PSID	MONTROSE	OLATHE						0.75%	2.90%	1.00%	4.00%				8.65%	0.00%					0.00%		8.65%
CO-CHAFFEE-PONCHA SPRINGS-CLD	CHAFFEE	PONCHA SPRINGS							2.90%	2.75%	2.00%	1.90%			7.65%	1.90%					0.00%		9.55%
CO-SAGUACHE-SAGUACHE-CLD	SAGUACHE	SAGUACHE							2.90%	2.50%	4.00%	1.90%			9.40%	1.90%					0.00%		11.30%
CO-CUSTER-SILVER CLIFF-CLD	CUSTER	SILVER CLIFF							2.90%	2.00%	3.00%	2.00%			7.90%	2.00%					0.00%		9.90%
CO-CLEAR CREEK-SILVER PLUME-CLD	CLEAR CREEK	SILVER PLUME							2.90%	2.65%	3.00%	2.00%			8.55%	2.00%					0.00%		10.55%
CO-SAN JUAN-SILVERTON-CLD	SAN JUAN	SILVERTON							2.90%	6.50%	1.00%	2.00%			10.40%	2.00%					0.00%		12.40%
CO-RIO GRANDE-SOUTH FORK-CLD	RIO GRANDE	SOUTH FORK							2.90%	2.60%	2.00%	2.00%			7.50%	2.00%					0.00%		9.50%
CO-SUMMIT COUNTY-BUFFALO MTN MD H MTS	SUMMIT	Unincorporated		0.75%		4.00%	0.725%		2.90%	2.00%		2.00%			10.375%	2.00%					0.00%		12.375%
CO-SUMMIT COUNTY-H MTS	SUMMIT	Unincorporated		0.75%			0.725%		2.90%	2.00%		2.00%			6.375%	2.00%					0.00%		8.375%
CO-ADAMS COUNTY-CD	ADAMS	Unincorporated			0.10%				2.90%	0.75%					3.75%	0.00%					0.00%		3.75%
CO-ADAMS COUNTY-RTD CD	ADAMS	Unincorporated		1.00%	0.10%				2.90%	0.75%					4.75%	0.00%					0.00%		4.75%
CO-ALAMOSA COUNTY-CLD LMD	ALAMOSA	Unincorporated							2.90%	3.00%		2.00%	4.00%		5.90%	6.00%					0.00%		11.90%
CO-ARAPAHOE COUNTY-RTD CD	ARAPAHOE	Unincorporated		1.00%	0.10%				2.90%	0.25%					4.25%	0.00%					0.00%		4.25%
CO-ARCHULETA COUNTY-CLD	ARCHULETA	Unincorporated							2.90%	4.00%		2.00%			6.90%	2.00%					0.00%		8.90%
CO-BENT COUNTY-CLD	BENT	Unincorporated							2.90%	1.00%		2.00%			3.90%	2.00%					0.00%		5.90%
CO-BOULDER COUNTY-RTD CD	BOULDER	Unincorporated		1.00%	0.10%				2.90%	1.185%					5.185%	0.00%					0.00%		5.185%
CO-CHAFFEE COUNTY-CLD	CHAFFEE	Unincorporated							2.90%	2.75%		1.90%			5.65%	1.90%					0.00%		7.55%
CO-CLEAR CREEK COUNTY-CLD	CLEAR CREEK	Unincorporated							2.90%	2.65%		2.00%			5.55%	2.00%					0.00%		7.55%
CO-CONEJOS COUNTY-CLD	CONEJOS	Unincorporated							2.90%	2.00%		2.00%			4.90%	2.00%					0.00%		6.90%
CO-COSTILLA COUNTY-CLD	COSTILLA	Unincorporated							2.90%	2.00%		2.00%			4.90%	2.00%					0.00%		6.90%
CO-CUSTER COUNTY-CLD	CUSTER	Unincorporated							2.90%	2.00%		2.00%			4.90%	2.00%					0.00%		6.90%
CO-DELTA COUNTY-PID MHD CLD	DELTA	Unincorporated				0.80%		0.80%	2.90%	2.00%		2.00%			6.50%	2.00%					0.00%		8.50%
CO-DOLORES COUNTY-CLD	DOLORES	Unincorporated							2.90%			2.00%			2.90%	2.00%					0.00%		4.90%
CO-DOUGLAS COUNTY-CD	DOUGLAS	Unincorporated		0.00%	0.10%				2.90%	1.00%					4.00%	0.00%					0.00%		4.00%
CO-DOUGLAS COUNTY-RTD CD	DOUGLAS	Unincorporated		1.00%	0.10%				2.90%	1.00%					5.00%	0.00%					0.00%		5.00%
CO-DOUGLAS COUNTY-UTE PASS RHSD CD	DOUGLAS	Unincorporated		0.00%	0.10%		0.50%		2.90%	1.00%					4.50%	0.00%					0.00%		4.50%
CO-EAGLE COUNTY-ARROWHEAD MDT MTS CLD	EAGLE	Unincorporated		1.00%		5.00%			2.90%	1.00%		2.00%			9.90%	2.00%					0.00%		11.90%
CO-EAGLE COUNTY-BACHGULCH MDT MTS CLD	EAGLE	Unincorporated		1.00%		3.20%			2.90%	1.00%		2.00%			8.10%	2.00%					0.00%		10.10%
CO-EAGLE COUNTY-EAGLEVAIL MDT MTS CLD	EAGLE	Unincorporated		1.00%		1.00%			2.90%	1.00%		2.00%			5.90%	2.00%					0.00%		7.90%
CO-EAGLE COUNTY-EDWARDS MDT MTS CLD	EAGLE	Unincorporated		1.00%		1.00%			2.90%	1.00%		2.00%			5.90%	2.00%					0.00%		7.90%
CO-EAGLE COUNTY-EL JEBEL TL MTS CLD	EAGLE	Unincorporated		1.10%					2.90%	1.00%		2.00%			5.00%	2.00%					0.00%		7.00%

TAX LOCATIONS	COUNTY	CITY	HIGHLIGHT = HOME RULE	STATE ADMINISTERED SALES & LODGING TAXES											LOCAL ADMINISTERED SALES, LODGING & SHORT TERM RENTAL TAXES					LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE		
				SPECIAL DISTRICT SALES TAX RATES					GENERAL SALES TAX RATES			LODGING TAX RATES		TOTAL STATE ADMINISTERED RATES		LOCALS SALES	LOCAL LODGING	LOCAL SHORT-TERM RENTAL LODGING	LOCAL RESORT / CIVIC ASSESSMENT			TOTAL LOCAL ADMIN TAX RATE	
				Transit (RTA/RTD/MTS)	Cultural (CD)	Metro (MDT)	Hospital (HSD) / Housing (MHA)	Local Improve (LID)	Public Safety (PSI)	State Sales	County Sales - State Admin	Local Sales - State Admin	County Lodging (CLD)	Local Marketing (LMD)	TOTAL STATE-ADMIN SALES RATE								TOTAL STATE-ADMIN LODGING RATE
CO-EAGLE COUNTY-MTS CLD RTA	EAGLE	Unincorporated		1.00%					2.90%	1.00%			2.00%		4.90%	2.00%					0.00%		6.90%
CO-EAGLE COUNTY-TWO RIVERS MDT MTS CLD	EAGLE	Unincorporated		1.00%		4.00%			2.90%	1.00%			2.00%		8.90%	2.00%					0.00%		10.90%
CO-EL PASO COUNTY-P PEAK RTA	EL PASO	Unincorporated		1.00%					2.90%	1.23%					5.13%	0.00%					0.00%		5.13%
CO-ELBERT COUNTY	ELBERT	Unincorporated							2.90%	1.00%					3.90%	0.00%					0.00%		3.90%
CO-FREMONT COUNTY-CLD	FREMONT	Unincorporated							2.90%	2.50%			2.00%		5.40%	2.00%					0.00%		7.40%
CO-GARFIELD COUNTY	GARFIELD	Unincorporated							2.90%	1.00%					3.90%	0.00%					0.00%		3.90%
CO-GILPIN COUNTY-CLD	GILPIN	Unincorporated							2.90%				2.00%		2.90%	2.00%					0.00%		4.90%
CO-GRAND COUNTY-CLD	GRAND	Unincorporated							2.90%	1.30%			1.80%		4.20%	1.80%					0.00%		6.00%
CO-GUNNISON COUNTY-LMD	GUNNISON	Unincorporated		1.00%					2.90%	1.00%			4.00%		4.90%	4.00%					0.00%		8.90%
CO-HINSDALE COUNTY-CLD	HINSDALE	Unincorporated							2.90%	5.00%			2.00%		7.90%	2.00%					0.00%		9.90%
CO-HUERFANO COUNTY-CLD	HUERFANO	Unincorporated							2.90%	3.00%			2.00%		5.90%	2.00%					0.00%		7.90%
CO-JACKSON COUNTY-CLD	JACKSON	Unincorporated							2.90%	4.00%			2.00%		6.90%	2.00%					0.00%		8.90%
CO-JEFFERSON COUNTY-RTD CD	JEFFERSON	Unincorporated		1.00%	0.10%				2.90%	0.50%					4.50%	0.00%					0.00%		4.50%
CO-JEFFERSON COUNTY-RTD CD LID	JEFFERSON	Unincorporated		1.00%	0.10%			0.50%	2.90%	0.50%					5.00%	0.00%					0.00%		5.00%
CO-LA PLATA COUNTY-CLD	LA PLATA	Unincorporated							2.90%	2.00%			2.00%		4.90%	2.00%					0.00%		6.90%
CO-LA PLATA-PURGATORY-MDT CLD	LA PLATA	Unincorporated			2.50%				2.90%	2.00%			2.00%		7.40%	2.00%					0.00%		9.40%
CO-LAKE COUNTY-CLD	LAKE	Unincorporated							2.90%	4.00%			1.90%		6.90%	1.90%					0.00%		8.80%
CO-LARIMER COUNTY	LARIMER	Unincorporated							2.90%	0.80%					3.70%	0.00%					0.00%		3.70%
CO-LARIMER COUNTY-EP LMD	LARIMER	Unincorporated							2.90%	0.80%				5.50%	3.70%	5.50%					0.00%		9.20%
CO-LAS ANIMAS COUNTY	LAS ANIMAS	Unincorporated							2.90%	1.50%					4.40%	0.00%					0.00%		4.40%
CO-LINCOLN COUNTY-CLD	LINCOLN	Unincorporated							2.90%	2.00%			2.00%		4.90%	2.00%					0.00%		6.90%
CO-LOGAN COUNTY-CLD	LOGAN	Unincorporated							2.90%	1.00%			2.00%		3.90%	2.00%					0.00%		5.90%
CO-MESA COUNTY-PSID	MESA	Unincorporated						0.37%	2.90%	2.00%					5.27%	0.00%					0.00%		5.27%
CO-MINERAL COUNTY-CLD	MINERAL	Unincorporated							2.90%	2.60%			2.00%		5.50%	2.00%					0.00%		7.50%
CO-MOFFAT COUNTY-CLD LMD	MOFFAT	Unincorporated							2.90%	2.00%			2.00%	4.00%	4.90%	6.00%					0.00%		10.90%
CO-MONTEZUMA COUNTY-HD CLD	MONTEZUMA	Unincorporated				0.40%			2.90%				2.00%		3.30%	2.00%					0.00%		5.30%
CO-MONTROSE COUNTY-PSID	MONTROSE	Unincorporated						0.75%	2.90%	1.00%					4.65%	0.00%					0.00%		4.65%
CO-MORGAN COUNTY-CLD	MORGAN	Unincorporated							2.90%				2.00%		2.90%	2.00%					0.00%		4.90%
CO-OURAY COUNTY	OURAY	Unincorporated							2.90%	2.55%					5.45%	0.00%					0.00%		5.45%
CO-PARK COUNTY CLD	PARK	Unincorporated							2.90%	1.00%			2.00%		3.90%	2.00%					0.00%		5.90%
CO-PARK COUNTY-S PARK HSD CLD	PARK	Unincorporated					1.00%		2.90%	1.00%			2.00%		4.90%	2.00%					0.00%		6.90%
CO-PARK COUNTY-UTE PASS RHSD CLD	PARK	Unincorporated					0.50%		2.90%	1.00%			2.00%		4.40%	2.00%					0.00%		6.40%
CO-PITKIN COUNTY-R FORK RTA MTS	PITKIN	Unincorporated		0.90%					2.90%	3.10%					6.00%	0.00%					0.00%		6.90%
CO-PROWERS COUNTY-CLD	PROWERS	Unincorporated							2.90%	1.00%			2.00%		3.90%	2.00%					0.00%		5.90%
CO-PUEBLO COUNTY	PUEBLO	Unincorporated							2.90%	1.00%					3.90%	0.00%					0.00%		3.90%
CO-PUEBLO-PUEBLO WEST-MDT	PUEBLO	Unincorporated			2.00%				2.90%	1.00%					5.90%	0.00%					0.00%		5.90%
CO-RIO BLANCO COUNTY-CLD	RIO BLANCO	Unincorporated							2.90%	3.60%			2.00%		6.50%	2.00%					0.00%		8.50%
CO-RIO GRANDE COUNTY-CLD	RIO GRANDE	Unincorporated							2.90%	2.60%			2.00%		5.50%	2.00%					0.00%		7.50%
CO-ROUITT COUNTY	ROUITT	Unincorporated							2.90%	1.00%					3.90%	0.00%					0.00%		3.90%
CO-SAGUACHE COUNTY-CLD	SAGUACHE	Unincorporated							2.90%	2.50%			1.90%		5.40%	1.90%					0.00%		7.30%
CO-SAN JUAN COUNTY-CLD	SAN JUAN	Unincorporated							2.90%	6.50%			2.00%		9.40%	2.00%					0.00%		11.40%
CO-SAN MIGUEL COUNTY-CLD	SAN MIGUEL	Unincorporated		0.00%					2.90%	1.00%			2.00%		3.90%	2.00%					0.00%		5.90%
CO-SAN MIGUEL COUNTY-RTA CLD	SAN MIGUEL	Unincorporated		0.25%					2.90%	1.00%			2.00%		4.15%	2.00%					0.00%		6.15%
CO-SEDGWICK COUNTY-CLD	SEDGWICK	Unincorporated							2.90%	3.00%			2.00%		5.90%	2.00%					0.00%		7.90%
CO-TELLER COUNTY	TELLER	Unincorporated							2.90%	1.00%					3.90%	0.00%					0.00%		3.90%
CO-TELLER COUNTY-UTE PASS RHSD	TELLER	Unincorporated					0.50%		2.90%	1.00%					4.40%	0.00%					0.00%		4.40%
CO-WELD COUNTY	WELD	Unincorporated							2.90%						2.90%	0.00%					0.00%		2.90%
CO-WELD COUNTY RTD	WELD	Unincorporated		1.00%					2.90%						3.90%	0.00%					0.00%		3.90%
CO-TELLER-VICTOR	TELLER	VICTOR							2.90%	1.00%	3.00%				6.90%	0.00%					0.00%		6.90%
CO-JACKSON-WALDEN-CLD	JACKSON	WALDEN							2.90%	4.00%	1.00%	2.00%			7.90%	2.00%					0.00%		9.90%
CO-BOULDER-WARD-RTD CD	BOULDER	WARD		1.00%	0.10%				2.90%	1.185%	2.00%				7.185%	0.00%					0.00%		7.185%
CO-CUSTER-WESTCLIFFE-CLD	CUSTER	WESTCLIFFE							2.90%	2.00%	3.00%	2.00%			7.90%	2.00%					0.00%		9.90%
CO-DENVER-DENVER-RTD CD	DENVER	DENVER		1.00%	0.10%				2.90%						4.00%	0.00%	0.00%	10.75%			10.75%		14.75%
CO-ADAMS-AURORA-RTD CD	ADAMS	AURORA		1.00%	0.10%				2.90%	0.75%					4.75%	0.00%	0.00%	8.00%			8.00%		12.75%
CO-ARAPAHOE-AURORA-RTD CD	ARAPAHOE	AURORA		1.00%	0.10%				2.90%	0.25%					4.25%	0.00%	0.00%	8.00%			8.00%		12.25%
CO-DOUGLAS-AURORA-RTD CD	DOUGLAS	AURORA		1.00%	0.10%				2.90%	1.00%					5.00%	0.00%	0.00%	8.00%			8.00%		13.00%
CO-BOULDER-BOULDER-RTD CD	BOULDER	BOULDER		1.00%	0.10%				2.90%	1.185%					5.185%	0.00%	0.00%	7.50%			7.50%		12.685%
CO-MESA-GRAND JUNCTION-PSID	MESA	GRAND JUNCTION						0.37%	2.90%	2.00%					5.27%	0.00%	3.39%	6.00%			9.39%		14.66%
CO-JEFFERSON-LAKEWOOD-RTD CD	JEFFERSON	LAKEWOOD		1.00%	0.10%				2.90%	0.50%					4.50%	0.00%	3.00%	3.00%			6.00%		10.50%
CO-ADAMS-WESTMINSTER-RTD CD	ADAMS	WESTMINSTER		1.00%	0.10%				2.90%	0.75%					4.75%	0.00%	0.00%	7.00%			7.00%		11.75%
CO-JEFFERSON-WESTMINSTER-RTD CD	JEFFERSON	WESTMINSTER		1.00%	0.10%				2.90%	0.50%					4.50%	0.00%	0.00%	7.00%			7.00%		11.50%
CO-BROOMFIELD-BROOMFIELD-RTD CD	BROOMFIELD	BROOMFIELD		1.00%	0.10%				2.90%						4.00%	0.00%	4.15%	1.60%			5.75%		9.75%
CO-JEFFERSON-GOLDEN-RTD CD	JEFFERSON	GOLDEN		1.00%	0.10%				2.90%	0.50%					4.50%	0.00%	3.00%	6.00%			9.00%		13.50%
CO-ADAMS-ARVADA-RTD CD	ADAMS	ARVADA		1.00%	0.10%				2.90%	0.75%					4.75%	0.00%	3.46%	2.00%			5.46%		10.21%
CO-JEFFERSON-ARVADA-RTD CD	JEFFERSON	ARVADA		1.00%	0.10%				2.90%	0.50%					4.50%	0.00%	3.46%	2.00%			5.46%		9.96%
CO-PITKIN-ASPEN-R FORK RTA MTS	PITKIN	ASPEN		0.90%					2.90%	3.10%					6.90%	0.00%	2.40%	2.00%	10.00%		14.40%		21.30%
CO-EAGLE-AVON-MTS RTA	EAGLE	AVON		1.00%					2.90%	1.00%			0.00%		4.90%	0.00%	4.00%	4.00%	2.00%		10.00%		14.90%
CO-ADAMS-BRIGHTON-RTD CD	ADAMS	BRIGHTON		1.00%	0.10%				2.90%	0.75%					4.75%	0.00%	3.75%	3.00%			6.75%		11.50%
CO-WELD-BRIGHTON-RTD	WELD	BRIGHTON		1.00%					2.90%						3.90%	0.00%	3.75%	3.00%			6.75%		10.65%

*Highlighted Names = Home Rule Locations

*Red Names = Remit Refused or STRs Prohibited

TAX LOCATIONS	COUNTY	CITY	STATE ADMINISTERED SALES & LODGING TAXES													LOCAL ADMINISTERED SALES, LODGING & SHORT TERM RENTAL TAXES					LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE
			SPECIAL DISTRICT SALES TAX RATES					GENERAL SALES TAX RATES			LODGING TAX RATES		TOTAL STATE ADMINISTERED RATES		LOCALS SALES	LOCAL LODGING	LOCAL SHORT-TERM RENTAL LODGING	LOCAL RESORT / CIVIC ASSESSMENT	TOTAL LOCAL ADMIN TAX RATE			
			Transit (RTA/RTD/MTS)	Cultural (CD)	Metro (MDT)	Hospital (HSD) / Housing (MHA)	Local Improve (LID)	Public Safety (PSI)	State Sales	County Sales - State Admin	Local Sales - State Admin	County Lodging (CLD)	Local Marketing (LMD)	TOTAL STATE-ADMIN SALES RATE						TOTAL STATE-ADMIN LODGING RATE		
CO-GARFIELD-CARBONDALE-R FORK RTA	GARFIELD	CARBONDALE	1.00%					2.90%	1.00%	3.50%					8.40%	0.00%		2.00%	6.00%	8.00%		16.40%
CO-EL PASO-COLORADO SPRINGS-P PEAK RTA	EL PASO	COLORADO SPRINGS	1.00%					2.90%	1.23%						5.13%	0.00%		3.07%	2.00%	5.07%		10.20%
CO-ADAMS-COMMERCE CITY-RTD CD	ADAMS	COMMERCE CITY	1.00%	0.10%				2.90%	0.75%						4.75%	0.00%	4.50%	4.00%		8.50%		13.25%
CO-MONTEZUMA-CORTEZ-HD	MONTEZUMA	CORTEZ				0.40%		2.90%			0.00%				3.30%	0.00%	4.05%	2.00%		6.05%		9.35%
CO-MOFFAT-CRAIG-CLD LMD	MOFFAT	CRAIG						2.90%	2.00%		2.00%	4.00%			4.90%	6.00%	2.25%			2.25%		13.15%
CO-GUNNISON-CRESTED BUTTE-LMD	GUNNISON	CRESTED BUTTE	1.00%					2.90%	1.00%			4.00%			4.90%	4.00%	4.50%		7.50%	12.00%		20.90%
CO-SUMMIT-DILLON-H MTS	SUMMIT	DILLON	0.75%			0.725%		2.90%	2.00%	2.50%	0.00%				8.875%	0.00%		6.00%	5.00%	11.00%		19.875%
CO-LA PLATA-DURANGO	LA PLATA	DURANGO						2.90%	2.00%		0.00%				4.90%	0.00%	3.50%	5.25%		8.75%		13.65%
CO-ARAPAHOE-ENGLEWOOD-RTD CD	ARAPAHOE	ENGLEWOOD	1.00%	0.10%				2.90%	0.25%						4.25%	0.00%	3.80%	2.00%		5.80%		10.65%
CO-DOUGLAS-ENGLEWOOD-RTD CD	DOUGLAS	ENGLEWOOD	1.00%	0.10%				2.90%	1.00%						5.00%	0.00%	3.80%	2.00%		5.80%		10.80%
CO-LARIMER-FORT COLLINS	LARIMER	FORT COLLINS						2.90%	0.80%						3.70%	0.00%	4.35%	3.00%		7.35%		11.05%
CO-ARAPAHOE-GLENDALE-RTD CD	ARAPAHOE	GLENDALE	1.00%	0.10%				2.90%	0.25%						4.25%	0.00%	3.75%			3.75%		8.00%
CO-GARFIELD-GLENWOOD SPRINGS-R FORK RTA	GARFIELD	GLENWOOD SPRINGS	1.00%					2.90%	1.00%						4.90%	0.00%	3.70%	5.00%		8.70%		13.60%
CO-EL PASO-GREEN MOUNTAIN FALLS-P PEAK RTA	EL PASO	GREEN MOUNTAIN FALLS	1.00%					2.90%	1.23%	3.00%					8.13%	0.00%				0.00%	\$4.50	8.13%
CO-TELLER-GREEN MOUNTAIN FALLS-P PEAK RTA	TELLER	GREEN MOUNTAIN FALLS	1.00%					2.90%	1.00%	3.00%					7.90%	0.00%				0.00%	\$4.50	7.90%
CO-BOULDER-LAFAYETTE-RTD CD	BOULDER	LAFAYETTE	1.00%	0.10%				2.90%	1.185%						5.185%	0.00%	3.87%	2.00%		5.87%		11.055%
CO-LAKE-LEADVILLE	LAKE	LEADVILLE						2.90%	4.00%		0.00%				6.90%	0.00%		4.92%		4.92%		11.82%
CO-BOULDER-LONGMONT-RTD CD	BOULDER	LONGMONT	1.00%	0.10%				2.90%	1.185%						5.185%	0.00%	3.53%	2.00%		5.53%		10.715%
CO-WELD-LONGMONT-RTD	WELD	LONGMONT	1.00%					2.90%							3.90%	0.00%	3.53%	2.00%		5.53%		9.43%
CO-MONTROSE-MONTROSE-PSID	MONTROSE	MONTROSE					0.75%	2.90%	1.00%						4.65%	0.00%	3.88%	0.90%		4.78%		9.43%
CO-SAN MIGUEL-MOUNTAIN VILLAGE-RTA	SAN MIGUEL	MOUNTAIN VILLAGE	0.25%					2.90%	1.00%		0.00%				4.15%	0.00%	4.50%	4.00%		8.50%		12.65%
CO-GUNNISON-MT CRESTED BUTTE-RTA LMD	GUNNISON	MT CRESTED BUTTE	1.00%					2.90%	1.00%			4.00%			4.90%	4.00%	5.00%	2.90%		7.90%		16.80%
CO-ADAMS-NORTHGLENN-RTD CD	ADAMS	NORTHGLENN	1.00%	0.10%				2.90%	0.75%						4.75%	0.00%	0.00%	5.00%		5.00%		9.75%
CO-WELD-NORTHGLENN	WELD	NORTHGLENN						2.90%							2.90%	0.00%	0.00%	5.00%		5.00%		7.90%
CO-ARCHULETA-PAGOSA SPRINGS	ARCHULETA	PAGOSA SPRINGS						2.90%	4.00%		0.00%				6.90%	0.00%		4.90%		4.90%		11.80%
CO-OURAY-RIDGWAY	OURAY	RIDGWAY						2.90%	2.55%						5.45%	0.00%	3.60%	3.50%		7.10%		12.55%
CO-GARFIELD-RIFLE	GARFIELD	RIFLE						2.90%	1.00%						3.90%	0.00%	4.25%	2.50%		6.75%		10.65%
CO-CHAFFEE-SALIDA-CLD	CHAFFEE	SALIDA						2.90%	2.75%	3.00%	1.90%				8.65%	1.90%				0.00%	\$15.00	10.55%
CO-ARAPAHOE-SHERIDAN-RTD CD	ARAPAHOE	SHERIDAN	1.00%	0.10%				2.90%	0.25%						4.25%	0.00%	3.50%			3.50%		7.75%
CO-PITKIN-SNOWMASS VILLAGE-R FORK RTA MTS	PITKIN	SNOWMASS VILLAGE	0.90%					2.90%	3.10%						6.90%	0.00%	3.50%	2.40%		5.90%		12.80%
CO-SAN MIGUEL-TELLURIDE-RTA	SAN MIGUEL	TELLURIDE	0.25%					2.90%	1.00%		0.00%				4.15%	0.00%	4.50%	4.00%	2.50%	11.00%		15.15%
CO-LARIMER-TIMNATH	LARIMER	TIMNATH						2.90%	0.80%						3.70%	0.00%	3.00%	3.00%		6.00%		9.70%
CO-EAGLE-VAIL-MTS LMD RTA	EAGLE	VAIL	0.50%					2.90%	1.50%		0.00%	1.40%			4.90%	1.40%	4.50%			4.50%		10.80%
CO-LARIMER-WINDSOR	LARIMER	WINDSOR						2.90%	0.80%						3.70%	0.00%	3.65%			3.65%		7.35%
CO-WELD-WINDSOR	WELD	WINDSOR						2.90%							2.90%	0.00%	3.65%			3.65%		6.55%
CO-GRAND-WINTER PARK	GRAND	WINTER PARK						2.90%	1.30%		0.00%				4.20%	0.00%	7.00%			7.00%		11.20%
CO-TELLER-WOODLAND PARK-UTE PASS RHSD	TELLER	WOODLAND PARK				0.50%		2.90%	1.00%						4.40%	0.00%	4.09%	5.70%		9.79%		14.19%
CO-EL PASO-WOODLAND PARK-P PEAK RTA	EL PASO	WOODLAND PARK	1.00%					2.90%	1.23%						5.13%	0.00%	4.09%	5.70%		9.79%		14.92%
CO-GRAND-WINTER PARK-VMA	GRAND	WINTER PARK						2.90%	1.30%		0.00%				4.20%	0.00%	7.00%		1.50%	8.50%		12.70%
CO-DOUGLAS-CASTLE ROCK	DOUGLAS	CASTLE ROCK	0.00%	0.00%				2.90%	1.00%						3.90%	0.00%	4.00%	6.00%		10.00%		13.90%
CO-GILPIN-BLACK HAWK	GILPIN	BLACK HAWK						2.90%			0.00%				2.90%	0.00%	6.00%	2.00%		8.00%		10.90%
CO-WELD-JOHNSTOWN	WELD	JOHNSTOWN						2.90%		3.50%					6.40%	0.00%	3.00%			3.00%		9.40%
CO-PARK-ALMA-S PARK HSD	PARK	ALMA				1.00%		2.90%	1.00%	3.00%	0.00%				7.90%	0.00%				0.00%	\$2.00	7.90%
CO-EAGLE-BASALT-R FORK RTA MTS	EAGLE	BASALT	1.30%					2.90%	1.00%	3.00%	0.00%				8.20%	0.00%		4.00%		4.00%		12.20%
CO-LARIMER-BERTHOUD	LARIMER	BERTHOUD						2.90%	0.80%	4.00%					7.70%	0.00%		3.00%		3.00%		10.70%
CO-TELLER-CRIPPLE CREEK	TELLER	CRIPPLE CREEK						2.90%	1.00%	3.30%					7.20%	0.00%		6.00%		6.00%		13.20%
CO-WELD-FREDERICK	WELD	FREDERICK						2.90%	3.50%						6.40%	0.00%	4.00%			4.00%		10.40%
CO-MESA-FRUITA-PSID	MESA	FRUITA					0.37%	2.90%	2.00%	3.00%					8.27%	0.00%	6.00%			6.00%		14.27%
CO-CLEAR CREEK-GEORGETOWN-CLD	CLEAR CREEK	GEORGETOWN						2.90%	2.65%	4.50%	0.00%				10.05%	0.00%	2.00%			2.00%		12.05%
CO-SUMMIT-KEYSTONE NSA-H MTS	SUMMIT	KEYSTONE NSA	0.75%			0.725%		2.90%	2.00%		2.00%				6.375%	2.00%			0.50%	0.50%		8.875%
CO-PROWERS-LAMAR-CLD	PROWERS	LAMAR						2.90%	1.00%		2.00%				3.90%	2.00%	3.00%			3.00%		8.90%
CO-WELD-MEAD	WELD	MEAD						2.90%		3.00%					5.90%	0.00%				0.00%	\$2.00	5.90%
CO-GARFIELD-NEW CASTLE-R FORK RTA	GARFIELD	NEW CASTLE	0.80%					2.90%	1.00%	3.50%					8.20%	0.00%		5.00%		5.00%		13.20%
CO-OURAY-OURAY	OURAY	OURAY						2.90%	2.55%	4.00%					9.45%	0.00%	3.50%		15.00%	18.50%		27.95%
CO-MESA-PALISADE-PSID	MESA	PALISADE					0.37%	2.90%	2.00%	2.00%					7.27%	0.00%				0.00%	\$6.00	7.27%
CO-EL PASO-PALMER LAKE	EL PASO	PALMER LAKE	0.00%					2.90%	1.23%	3.00%					7.13%	0.00%				0.00%	\$2.00	7.13%
CO-LAS ANIMAS-TRINIDAD	LAS ANIMAS	TRINIDAD						2.90%	1.50%	4.00%					8.40%	0.00%		3.00%		3.00%		11.40%
CO-DOLORES-RICO-RTA	DOLORES	RICO	0.25%					2.90%	5.00%						8.15%	0.00%		7.00%		7.00%		15.15%
CO-SAN MIGUEL-RICO-RTA CLD	SAN MIGUEL	RICO	0.25%					2.90%	1.00%	5.00%	2.00%				9.15%	2.00%		7.00%		7.00%		18.15%
CO-GUNNISON-GUNNISON LMD	GUNNISON	GUNNISON	1.00%					2.90%	1.00%			4.00%			4.90%	4.00%	4.00%			4.00%		12.90%
CO-EAGLE-BEAVER CREEK-RESORT CAF CLD RTA	EAGLE	BEAVER CREEK	1.00%					2.90%	1.00%		2.00%				4.90%	2.00%			6.31%	6.31%		13.21%
CO-SUMMIT-BLUE RIVER-H MTS	SUMMIT	BLUE RIVER	0.75%			0.725%		2.90%	2.00%	2.50%	0.00%				8.875%	0.00%		3.40%		3.40%		12.275%
CO-LOGAN-STERLING-S PLATTE VALLEY RTA	LOGAN	STERLING	0.10%					2.90%	1.00%		0.00%											

TAX LOCATIONS	COUNTY	CITY	STATE ADMINISTERED SALES & LODGING TAXES											LOCAL ADMINISTERED SALES, LODGING & SHORT TERM RENTAL TAXES					LOCAL LODGING FLAT RATE	COMBINED SALES & LODGING RATE			
			SPECIAL DISTRICT SALES TAX RATES						GENERAL SALES TAX RATES			LODGING TAX RATES		TOTAL STATE ADMINISTERED RATES		Locals Sales	Local Lodging	Local Short-Term Rental Lodging			Local Resort / Civic Assessment	TOTAL LOCAL-ADMIN TAX RATE	
			Transit (RTA/RTD/MTS)	Cultural (CD)	Metro (MDT)	Hospital (HSD) / Housing (MHA)	Local Improve (LID)	Public Safety (PSI)	State Sales	County Sales - State Admin	Local Sales - State Admin	County Lodging (CLD)	Local Marketing (LMD)	TOTAL STATE-ADMIN SALES RATE	TOTAL STATE-ADMIN LODGING RATE								
CO-ARAPAHOE-LITTLETON-RTD CD	ARAPAHOE	LITTLETON	1.00%	0.10%				2.90%	0.25%						4.25%	0.00%	3.75%	5.00%			8.75%	13.00%	
CO-DOUGLAS-LITTLETON-RTD CD	DOUGLAS	LITTLETON	1.00%	0.10%				2.90%	1.00%						5.00%	0.00%	3.75%	5.00%			8.75%	13.75%	
CO-JEFFERSON-LITTLETON-RTD CD	JEFFERSON	LITTLETON	1.00%	0.10%				2.90%	0.50%						4.50%	0.00%	3.75%	5.00%			8.75%	13.25%	
CO-SUMMIT-BRECKENRIDGE MMA-H MTS	SUMMIT	BRECKENRIDGE	0.75%			0.725%		2.90%	2.00%		0.00%				6.375%	0.00%	2.50%	3.40%	2.00%		7.90%	14.275%	
CO-SUMMIT-BRECKENRIDGE-H MTS	SUMMIT	BRECKENRIDGE	0.75%			0.725%		2.90%	2.00%		0.00%				6.375%	0.00%	2.50%	3.40%			5.90%	12.275%	
CO-GILPIN-CENTRAL CITY	GILPIN	CENTRAL CITY						2.90%			0.00%				2.90%	0.00%	6.00%	3.00%			9.00%	11.90%	
CO-ARAPAHOE-CHERRY HILLS VILLAGE-RTD CD	ARAPAHOE	CHERRY HILLS VILLAGE	1.00%	0.10%				2.90%	0.25%						4.25%	0.00%	3.50%				3.50%	7.75%	
CO-EAGLE-EAGLE-MTS	EAGLE	EAGLE	1.00%					2.90%	1.00%	4.50%	0.00%				9.40%	0.00%		6.00%			6.00%	15.40%	
CO-WELD-EVANS	WELD	EVANS						2.90%							2.90%	0.00%	4.50%	3.00%			7.50%	10.40%	
CO-SUMMIT-FRISCO-H MTS	SUMMIT	FRISCO	0.75%			0.725%		2.90%	2.00%		0.00%				6.375%	0.00%	2.00%	2.35%	5.00%		9.35%	15.725%	
CO-ARAPAHOE-GREENWOOD VILLAGE-RTD CD	ARAPAHOE	GREENWOOD VILLAGE	1.00%	0.10%				2.90%	0.25%						4.25%	0.00%	3.00%	3.00%			6.00%	10.25%	
CO-EAGLE-GYPSUM-MTS CLD	EAGLE	GYPSUM	0.50%					2.90%	1.00%		2.00%				4.40%	2.00%	3.00%				3.00%	9.40%	
CO-DOUGLAS-LONE TREE-RTD CD	DOUGLAS	LONE TREE	1.00%	0.10%				2.90%	1.00%						5.00%	0.00%	2.50%	6.00%			8.50%	13.50%	
CO-DOUGLAS-PARKER-RTD CD	DOUGLAS	PARKER	1.00%	0.10%				2.90%	1.00%						5.00%	0.00%	3.00%	3.00%			6.00%	11.00%	
CO-SUMMIT-SILVERTHORNE-H MTS	SUMMIT	SILVERTHORNE	0.75%			0.725%		2.90%	2.00%		0.00%				6.375%	0.00%	2.00%	6.00%			8.00%	14.375%	
CO-ROUTT-STEAMBOAT SPRINGS	ROUTT	STEAMBOAT SPRINGS						2.90%	1.00%						3.90%	0.00%	4.50%	1.00%	9.00%		14.50%	18.40%	
CO-ROUTT-STEAMBOAT SPRINGS-LMD	ROUTT	STEAMBOAT SPRINGS						2.90%	1.00%			2.00%			3.90%	2.00%	4.50%	1.00%	9.00%		14.50%	20.40%	
CO-ROUTT-STEAMBOAT SPRINGS-LMD URA	ROUTT	STEAMBOAT SPRINGS						2.90%	1.00%			2.00%			3.90%	2.00%	4.50%	1.00%	9.00%		14.50%	20.40%	
CO-PARK-FAIRPLAY-S PARK HSD	PARK	FAIRPLAY				1.00%		2.90%	1.00%	4.00%	0.00%				8.90%	0.00%					0.00%	\$2.00	8.90%

*Highlighted Names = Home Rule Locations

*Red Names = Remit Refused or STRs Prohibited

SB24-033**Nathan Fuller** to Katie.Ruedebusch

02/01/2024 10:45 AM

History:

This message has been replied to.

Hi there,

I am writing to express my opinion as a resident and business owner in Eagle County, CO regarding SB24-033. I believe the passing of this bill would lead to a serious reduction in vacation-rental inventory without any increase in local housing. Many homes in my area would sit vacant instead of bringing tourists and money into our economy.

Over the last 2 years I have worked tirelessly to build a business that could support my family in this high cost-of-living area, so we can enjoy the incredible activities and scenery that are available to us here. My business, Woodland Property Management, employs myself and other local residents in my community, and we rely heavily on short-term rental income from our managed properties. The passing of this senate bill would likely cut my revenue by 80% and require me to lay off employees and close shop. My company is one of many in these mountain towns that would be affected in the same way.

Not only would my business be affected, but the economy of our entire mountain town. My wife works in local restaurants that depend on the influx of visitors coming to our town. With this bill, capacity would quickly shrink and restaurant visits would diminish.

I understand the need for governance over vacations rentals, but a one-size-fits-all approach on the entire state could be detrimental to the many communities who rely on tourism to survive and thrive.

I ask that you please vote against SB24-03 and request that we leave these decisions to individual localities.

Thank you for your time,

Nathan

Nathan Fuller

Woodland Property Management Vail LLC

Statement in support of SB 24-023 Local Jurisdiction Holding Harmless Vendors that rely on Erroneous Data in Certain Electronic Data Systems Related to Sales and Use Taxes that are Managed by the Department of Revenue.

I am treasurer of the Colorado Simplify Sales Tax Coalition. In prior years I had clients that filed sales taxes across the state monthly. Many clients made deliveries and collected the sales taxes. Prior to the GIS system, it was the client's best guess as to the appropriate tax rate for a delivery location. Many times, the tax they collected was incorrect. The error wasn't discovered until the client was audited by a home rule jurisdiction.

If the GIS system is only reliable for the state collected taxes, this creates an incredible burden on many businesses. Small business owners are not experts in sales and use tax. In my experience, they genuinely want to collect and remit the correct tax.

I can be reached at 303-200-0584 if you have any questions.

Pam Feely, CPA



Senate bills 24-023, 24-024, 24-025

Sponsors: Senators Van Winkle and Bridges

Position: SUPPORT

The following package of proposed legislation is supported by the National Federation of Independent Business (NFIB) and the Simplify Colorado Sales Tax Coalition.

The National Federation of Independent Business is an 80-year-old, Not for Profit membership organization with approximately 300,000 dues paying members nationally and dedicated to making it possible for every individual to own, operate and grow their business free from over regulation by government. Our membership is comprised of small and independent businesses engaged in every industry imaginable and who have an average of 5-9 employees.

Simplify Colorado's Sales Tax coalition is dedicated to simplifying the sales and use tax to develop a path to a better tax climate which is critical to the ongoing strength and success of our economy. The Simplify Coalition has existed for over seven years.

Our organizations support the package coming from the Legislative Sales and Use Tax Simplification Task Force which was established by HB 17-1216 and has successfully driven the policy conversation toward simplification of the complex sales and use tax system in Colorado.

The following bills: SB 24-023, SB 24-024, SB 24-025 are supported by our organizations.

Thank you,

A.F. Tony Gagliardi
State Director – NFIB CO
Past President of the Simplify Colorado Sales Tax Coalition

303-831-6099



Senate bills 24-023, 24-024, 24-025

Sponsors: Senators Van Winkle and Bridges

Position: SUPPORT

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303-831-6099



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