

Colorado House Finance Committee
January 2024

Chair Snyder, Vice Chair Joseph, Distinguished Legislators:

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 House Finance Committee our support for the following bills:

- **HB24-1041: Streamline Filing Sales & Use Tax Returns**
- **HB24-1050: Simplify Processes Regarding Certain Local Government Taxes**

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.***

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



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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, ***some 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).

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.
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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



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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 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 |
| 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 | | | | 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:

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-CREEDE-CLD | MINERAL | CREEDE | | 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% | |

*Highlighted Names = Home Rule Locations

*Red Names = Remit Refused or STRs Prohibited

| 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% | | | | | | | | 14.40% |
| CO-CHAFFEE-BUENA VISTA-CLD | CHAFFEE | BUENA VISTA | | | | | | | 2.90% | 2.75% | 2.50% | 1.90% | | | 8.15% | 1.90% | | | | | | | | 10.05% |
| CO-FREMONT-CANON CITY-CLD | FREMONT | CANON CITY | | | | | | | 2.90% | 2.50% | 3.00% | 2.00% | | | 8.40% | 2.00% | | | | | | | | 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% | | | | | | | | 10.50% |
| CO-MINERAL-CREEDE-CLD | MINERAL | CREEDE | | | | | | | 2.90% | 2.60% | 4.00% | 2.00% | | | 9.50% | 2.00% | | | | | | | | 11.50% |
| CO-SAGUACHE-CRESTONE-CLD | SAGUACHE | CRESTONE | | | | | | | 2.90% | 2.50% | 3.50% | 1.90% | | | 8.90% | 1.90% | | | | | | | | 10.80% |
| CO-RIO GRANDE-DEL NORTE-CLD | RIO GRANDE | DEL NORTE | | | | | | | 2.90% | 2.60% | 2.00% | 2.00% | | | 7.50% | 2.00% | | | | | | | | 9.50% |
| CO-MONTEZUMA-DOLORES-HD CLD | MONTEZUMA | DOLORES | | | | 0.40% | | | 2.90% | | 3.50% | 2.00% | | | 6.80% | 2.00% | | | | | | | | 8.80% |
| CO-JEFFERSON-EDGEWATER-RTD CD | JEFFERSON | EDGEWATER | | 1.00% | 0.10% | | | | 2.90% | 0.50% | 3.50% | | | | 8.00% | 0.00% | | | | | | | | 8.00% |
| CO-CLEAR CREEK-EMPIRE-CLD | CLEAR CREEK | EMPIRE | | | | | | | 2.90% | 2.65% | 5.00% | 2.00% | | | 10.55% | 2.00% | | | | | | | | 12.55% |
| CO-BOULDER-ERIE-RTD CD | BOULDER | ERIE | | 1.00% | 0.10% | | | | 2.90% | 1.185% | 3.50% | | | | 8.685% | 0.00% | | | | | | | | 8.685% |
| CO-WELD-ERIE | WELD | ERIE | | 0.00% | | | | | 2.90% | | 3.50% | | | | 6.40% | 0.00% | | | | | | | | 6.40% |
| CO-WELD-ERIE-RTD | WELD | ERIE | | 1.00% | | | | | 2.90% | | 3.50% | | | | 7.40% | 0.00% | | | | | | | | 7.40% |
| CO-LARIMER-ESTES PARK-LMD | LARIMER | ESTES PARK | | | | | | | 2.90% | 0.80% | 5.00% | | 5.50% | | 8.70% | 5.50% | | | | | | | | 14.20% |
| CO-FREMONT-FLORENCE-CLD | FREMONT | FLORENCE | | | | | | | 2.90% | 2.50% | 2.50% | 2.00% | | | 7.90% | 2.00% | | | | | | | | 9.90% |
| CO-EL PASO-FOUNTAIN | EL PASO | FOUNTAIN | | 0.00% | | | | | 2.90% | 1.23% | 3.40% | | | | 7.53% | 0.00% | | | | | | | | 7.53% |
| CO-GRAND-FRASER-CLD | GRAND | FRASER | | | | | | | 2.90% | 1.30% | 5.00% | 1.80% | | | 9.20% | 1.80% | | | | | | | | 11.00% |
| CO-GRAND-GRANBY-CLD | GRAND | GRANBY | | | | | | | 2.90% | 1.30% | 4.00% | 1.80% | | | 8.20% | 1.80% | | | | | | | | 10.00% |
| CO-GRAND-GRAND LAKE-CLD | GRAND | GRAND LAKE | | | | | | | 2.90% | 1.30% | 5.00% | 1.80% | | | 9.20% | 1.80% | | | | | | | | 11.00% |
| CO-GRAND-HOT SULPHUR SPRINGS-CLD | GRAND | HOT SULPHUR SPRINGS | | | | | | | 2.90% | 1.30% | 4.00% | 1.80% | | | 8.20% | 1.80% | | | | | | | | 10.00% |
| CO-CLEAR CREEK-IDAHO SPRINGS-CLD | CLEAR CREEK | IDAHO SPRINGS | | | | | | | 2.90% | 2.65% | 5.00% | 2.00% | | | 10.55% | 2.00% | | | | | | | | 12.55% |
| CO-SUMMIT-KEYSTONE-H MTS | SUMMIT | KEYSTONE | | 0.75% | | | 0.725% | | 2.90% | 2.00% | | 2.00% | | | 6.375% | 2.00% | | | | | | | | 8.375% |
| CO-GRAND-KREMMLING-CLD | GRAND | KREMMLING | | | | | | | 2.90% | 1.30% | 4.00% | 1.80% | | | 8.20% | 1.80% | | | | | | | | 10.00% |
| CO-HUERFANO-LA VETA-CLD | HUERFANO | LA VETA | | | | | | | 2.90% | 3.00% | 3.50% | 2.00% | | | 9.40% | 2.00% | | | | | | | | 11.40% |
| CO-DOUGLAS-LARKSPUR-RTD | DOUGLAS | LARKSPUR | | 1.00% | 0.00% | | | | 2.90% | 1.00% | 4.00% | | | | 8.90% | 0.00% | | | | | | | | 8.90% |
| CO-BENT-LAS ANIMAS-CLD | BENT | LAS ANIMAS | | | | | | | 2.90% | 1.00% | 4.00% | 2.00% | | | 7.90% | 2.00% | | | | | | | | 9.90% |
| CO-MONTEZUMA-MANCOS-HD CLD | MONTEZUMA | MANCOS | | | | 0.40% | | | 2.90% | | 4.00% | 2.00% | | | 7.30% | 2.00% | | | | | | | | 9.30% |
| CO-GUNNISON-MARBLE-LMD | GUNNISON | MARBLE | | 0.00% | | | | | 2.90% | 1.00% | 4.00% | | 4.00% | | 7.90% | 4.00% | | | | | | | | 11.90% |
| CO-EL PASO-MONUMENT | EL PASO | MONUMENT | | 0.00% | | | | | 2.90% | 1.23% | 3.50% | | | | 7.63% | 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% | | | | | | | 8.25% |
| CO-BOULDER-NEDERLAND-RTD CD | BOULDER | NEDERLAND | | 1.00% | 0.10% | | | | 2.90% | 1.185% | 4.25% | | | | 9.435% | 0.00% | | | | | | | | 9.435% |
| CO-MONTROSE-OLATHE-PSID | MONTROSE | OLATHE | | | | | | 0.75% | 2.90% | 1.00% | 4.00% | | | | 8.65% | 0.00% | | | | | | | | 8.65% |
| CO-CHAFFEE-PONCHA SPRINGS-CLD | CHAFFEE | PONCHA SPRINGS | | | | | | | 2.90% | 2.75% | 2.00% | 1.90% | | | 7.65% | 1.90% | | | | | | | | 9.55% |
| CO-SAGUACHE-SAGUACHE-CLD | SAGUACHE | SAGUACHE | | | | | | | 2.90% | 2.50% | 4.00% | 1.90% | | | 9.40% | 1.90% | | | | | | | | 11.30% |
| CO-CUSTER-SILVER CLIFF-CLD | CUSTER | SILVER CLIFF | | | | | | | 2.90% | 2.00% | 3.00% | 2.00% | | | 7.90% | 2.00% | | | | | | | | 9.90% |
| CO-CLEAR CREEK-SILVER PLUME-CLD | CLEAR CREEK | SILVER PLUME | | | | | | | 2.90% | 2.65% | 3.00% | 2.00% | | | 8.55% | 2.00% | | | | | | | | 10.55% |
| CO-SAN JUAN-SILVERTON-CLD | SAN JUAN | SILVERTON | | | | | | | 2.90% | 6.50% | 1.00% | 2.00% | | | 10.40% | 2.00% | | | | | | | | 12.40% |
| CO-RIO GRANDE-SOUTH FORK-CLD | RIO GRANDE | SOUTH FORK | | | | | | | 2.90% | 2.60% | 2.00% | 2.00% | | | 7.50% | 2.00% | | | | | | | | 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% | | | | | | | | 12.375% |
| CO-SUMMIT COUNTY-H MTS | SUMMIT | Unincorporated | | 0.75% | | | 0.725% | | 2.90% | 2.00% | | 2.00% | | | 6.375% | 2.00% | | | | | | | | 8.375% |
| CO-ADAMS COUNTY-CD | ADAMS | Unincorporated | | | 0.10% | | | | 2.90% | 0.75% | | | | | 3.75% | 0.00% | | | | | | | | 3.75% |
| CO-ADAMS COUNTY-RTD CD | ADAMS | Unincorporated | | 1.00% | 0.10% | | | | 2.90% | 0.75% | | | | | 4.75% | 0.00% | | | | | | | | 4.75% |
| CO-ALAMOSA COUNTY-CLD LMD | ALAMOSA | Unincorporated | | | | | | | 2.90% | 3.00% | | 2.00% | 4.00% | | 5.90% | 6.00% | | | | | | | | 11.90% |
| CO-ARAPAHOE COUNTY-RTD CD | ARAPAHOE | Unincorporated | | 1.00% | 0.10% | | | | 2.90% | 0.25% | | | | | 4.25% | 0.00% | | | | | | | | 4.25% |
| CO-ARCHULETA COUNTY-CLD | ARCHULETA | Unincorporated | | | | | | | 2.90% | 4.00% | | 2.00% | | | 6.90% | 2.00% | | | | | | | | 8.90% |
| CO-BENT COUNTY-CLD | BENT | Unincorporated | | | | | | | 2.90% | 1.00% | | 2.00% | | | 3.90% | 2.00% | | | | | | | | 5.90% |
| CO-BOULDER COUNTY-RTD CD | BOULDER | Unincorporated | | 1.00% | 0.10% | | | | 2.90% | 1.185% | | | | | 5.185% | 0.00% | | | | | | | | 5.185% |
| CO-CHAFFEE COUNTY-CLD | CHAFFEE | Unincorporated | | | | | | | 2.90% | 2.75% | | 1.90% | | | 5.65% | 1.90% | | | | | | | | 7.55% |
| CO-CLEAR CREEK COUNTY-CLD | CLEAR CREEK | Unincorporated | | | | | | | 2.90% | 2.65% | | 2.00% | | | 5.55% | 2.00% | | | | | | | | 7.55% |
| CO-CONEJOS COUNTY-CLD | CONEJOS | Unincorporated | | | | | | | 2.90% | 2.00% | | 2.00% | | | 4.90% | 2.00% | | | | | | | | 6.90% |
| CO-COSTILLA COUNTY-CLD | COSTILLA | Unincorporated | | | | | | | 2.90% | 2.00% | | 2.00% | | | 4.90% | 2.00% | | | | | | | | 6.90% |
| CO-CUSTER COUNTY-CLD | CUSTER | Unincorporated | | | | | | | 2.90% | 2.00% | | 2.00% | | | 4.90% | 2.00% | | | | | | | | 6.90% |
| CO-DELTA COUNTY-PID MHD CLD | DELTA | Unincorporated | | | | | 0.80% | 0.80% | 2.90% | 2.00% | | 2.00% | | | 6.50% | 2.00% | | | | | | | | 8.50% |
| CO-DOLORES COUNTY-CLD | DOLORES | Unincorporated | | | | | | | 2.90% | | | 2.00% | | | 2.90% | 2.00% | | | | | | | | 4.90% |
| CO-DOUGLAS COUNTY-CD | DOUGLAS | Unincorporated | | 0.00% | 0.10% | | | | 2.90% | 1.00% | | | | | 4.00% | 0.00% | | | | | | | | 4.00% |
| CO-DOUGLAS COUNTY-RTD CD | DOUGLAS | Unincorporated | | 1.00% | 0.10% | | | | 2.90% | 1.00% | | | | | 5.00% | 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% | | | | | | | | 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% | | | | | | | | 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% | | | | | | | | 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% | | | | | | | | 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% | | | | | | | | 7.90% |
| CO-EAGLE COUNTY-EL JEBEL TL MTS CLD | EAGLE | Unincorporated | | 1.10% | | | | | 2.90% | 1.00% | | 2.00% | | | 5.00% | 2.00% | | | | | | | | 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% | | 6.00% |
| 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-ROUTT COUNTY | ROUTT | 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 | 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-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% | | 10.05% |
| 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% |
| | | | | | | | | | | | | | | | | | | | | | | | |

| 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



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February 1, 2024

Representative Marc Snyder, Chair
Representative Junie Joseph, Vice Chair
House Finance Committee
Colorado General Assembly

Via E-mail

Re: COST's Support of Tax Simplification Efforts – H.B. 24-1050, H.B. 24-1041

Dear Chair Snyder, Vice Chair Joseph, 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. House Bills 24-1050 (simplifying processes related to certain local taxes) and 24-1041 (streamlining sales and use tax filings), 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 H.B. 24-1050 and H.B. 24-1041. 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.



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February 1, 2024

Representative Marc Snyder, Chair
Representative Junie Joseph, Vice Chair
House Finance Committee
Colorado General Assembly

Via E-mail

Re: COST's Support of Tax Simplification Efforts – H.B. 24-1050, H.B. 24-1041

Dear Chair Snyder, Vice Chair Joseph, 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. House Bills 24-1050 (simplifying processes related to certain local taxes) and 24-1041 (streamlining sales and use tax filings), 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 H.B. 24-1050 and H.B. 24-1041. 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>.

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