



## October Preliminary Sales Tax Report

Beginning 2026, Marijuana Sales And Liquor Stores Categories Consolidated

**Steamboat Springs, Colorado November 26, 2025**-The city published the [preliminary October 2025 sales, use, accommodation, and STR tax report](#), which are 0.72% higher than the October 2024 collections or an increase of \$19,251.

The year-to-date sales tax collections through October came in 2.58%, or \$892,504 higher than this same period last year. With that, the city budgeted a 3% sales tax increase for 2025 so, while year-to-date tax collection is higher than the previous year, it continues to fall short of budget by 0.42%.

When comparing the month of October 2025 to October 2024, the notable decreases in tax collection by category are related to Grocery Stores being down 10.90%, Liquor Store collections being down 8.68%, and Marijuana collections being down 20.23%. These decreases were offset slightly by the 12.91% increase in Lodging, the 6.75% increase in Construction, and the 4.08% increase in Utility collections. Beginning January 2026, the city will be consolidating the Marijuana Sales category and the Liquor Stores category into one for monthly reporting purposes.



Accommodation Tax is dedicated revenue used to fund development of improvements and amenities that enhance the community identity, environmental sustainability, and economic health of Steamboat Springs; acquisition of real property for parks, recreation, and open space purposes; and preservation of the City's natural resources. October 2025 collections are 7.71% lower when comparing to October 2024. YTD tax collections through October are 0.58% higher than this same period last year however the city is still falling short of the 2025 budgeted expectations.

Short-Term Rental tax (STR tax) is dedicated for use to increase the stock of affordable and attainable housing by providing incentives and contributions to facilitate the development of affordable and attainable housing at locations including, but not limited to, Brown Ranch and to provide funding for infrastructure associated with affordable and attainable housing, including without limitation, energy, stormwater, water, wastewater, and multi-modal transportation. October STR tax collection is 7.04% lower when comparing to October 2024, which is a decrease of \$36,937. Year-to-date collections through October are 1.75% higher than this same period in 2024 but still falling below budget.

Building Use Tax is utilized to fund capital projects for the City of Steamboat Springs. This tax fluctuates depending on building permits issued, use tax reconciliations completed, as well as the size and number of developments within the city. The net use tax collections in October were down by 94.87%, or a decrease of \$290,952. Year-to-date collections through October 2025 were down \$3,007,805 or 41.91% from this same period last year.

The city's tax division strives to provide superior services. General tax information and staff contacts can be found on the [Municipal Tax page](#). The webpage provides an efficient way for community members to access information on sales tax rates, online sales tax filing, construction use tax, the excise tax on construction, vehicle use tax, STR tax, and links to documents, reports, and the sales tax code.

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