



November Preliminary Sales Tax Report

Year-To-Date Sales Tax Revenue Slightly Trails 2025 Budget

STEAMBOAT SPRINGS, COLORADO-January 5, 2026-The city published the [preliminary November 2025 sales, use, accommodation, and STR tax report](#), which are 1.24% lower than the November 2024 collections or a decrease of \$29,764. Year-to-date sales tax revenue remains 2.90% - \$1,071,344 - above last year, but still trails the 2025 budget, which anticipated a 3% increase.

When comparing the month of November 2025 to November 2024, the notable decreases in tax collection by category are related to Sporting Goods being down 24.24%, Lodging being down 10.45%, Restaurants being down 5.03%, Liquor Store collections being down 4.62%, and Marijuana collections being down 4.06%. These decreases were offset slightly by the 7.45% increase in Construction, the 1.63% increase in Miscellaneous Retail, and the 1.44% in Grocery Stores. Beginning with the January 2026 sales tax reporting, the city will be consolidating the Marijuana Sales and the Liquor Stores categories 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. November 2025 collections are 3.99% lower when comparing to November 2024. Year-to-date tax collections through November are 0.68% higher than this same period last year however the city continues to fall short of 2025 budget 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. November STR tax collection is 1.94% lower when comparing to November 2024, which is a decrease of \$9,496. Year-to-date collections through November are 1.88% higher than this same period in 2024 but still falling below budget year-to-date.

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 November were down by 66.85%, or a decrease of \$161,163. Year-to-date collections through November 2025 were down \$2,654,614 or 35.78% through this same period last year.

The city's tax division provides resources and support for residents and businesses. Information on sales tax rates, online filing, construction and excise taxes, vehicle use tax, STR tax, and related documents is [available on the municipal tax webpage](#).

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