



December Preliminary Sales Tax Report

December Sales Tax Comes In 4.96% Lower Than Previous Year

Steamboat Springs, Colorado – February 3, 2026-The city published the [preliminary December 2025 sales, use, accommodation, and short-term rental \(STR\) tax report](#), which are 4.96% lower than December 2024, representing a decrease of \$257,724. Despite this monthly decline, year-end collections through December were 2.31% higher than 2024, totaling an increase of \$974,323. However, a 3% increase was budgeted for 2025, meaning actual collections fell short of the annual budget.

Compared to December 2024, several categories experienced notable declines in tax collections. Utilities decreased by 10.94%, Sporting Goods by 9.73%, Marijuana by 8.54%, and both Liquor Stores and Lodging by more than 7.5%. Beginning with January 2026 reporting, the city will consolidate Marijuana Sales and Liquor Stores into a single category 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. December 2025 tax collections were 5.87% lower compared to December 2024. For the full year, collections ended 0.13% behind 2024, representing a shortfall of approximately \$2,700.

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. Short-Term Rental (STR) tax collections for December 2025 were 6.16% lower than December 2024, representing a decrease of \$131,273. Year-to-date collections through December were 1.12% higher than this same period last year but remain below the budgeted target for the year.

Building Use Tax is utilized to fund capital projects for the City of Steamboat Springs. Use tax collections can fluctuate based on building permits issued, reconciliations completed, and the size and number of developments within the city. In December 2025, net use tax collections were down 44.25%, a decrease of \$72,615 compared to December 2024. Collections at year-end through December were 36.54% lower than the same period last year, representing a decrease of approximately \$2.77 million.

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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