

Tax Information: Accommodations

General Information

City of Steamboat Springs Sales Tax is imposed upon the transaction of providing rooms or accommodations where the rental period is for a term of less than thirty (30) days.

The providing of rooms or accommodations in any motel, hotel, guest house, guest ranch, private home, mobile home, auto camp, trailer court, lodge, banquet hall, convention room or meeting space, bed & breakfast, apartment, condo, house, campground, or any other place for a term of less than thirty (30) days is a taxable transaction and subject to **4.5% City sales tax & 1% City accommodations tax.**

Tax Rates

City Sales Tax		4.0%
School Tax		<u>0.5%</u>
City of Steamboat Springs	REMIT TO CITY	4.5%
City Accommodations	REMIT TO CITY	1.0%
State of Colorado	REMIT TO STATE	2.9%
Routt County	REMIT TO STATE	1.0%
Total Combined Tax Rate		9.4%
LMD Accommodations Tax	REMIT TO STATE	2.0%
(Rentals located within the LMD)		
Total Combined Tax Rate		11.4%

2.9% State of Colorado, 1.0% Routt County and, if applicable, 2.0% Local Marketing District tax is remitted to the State.

4.5% City of Steamboat Springs sales tax and 1.0% Accommodations tax is collected on all taxable transactions and is remitted to the City of Steamboat Springs.

City Accommodations Tax

1.0% accommodations tax is collected and remitted on all accommodation rentals within the City limits of Steamboat Springs where the rental period is for a term of less than thirty (30) days. The accommodations tax is used to fund trail development within Steamboat Springs, Yampa Street Improvements, and a portion of Haymaker Golf Course capital.

Local Marketing District (LMD)

LMD tax of 2.0% is collected and remitted on any short-term accommodation rental within the LMD. Contact the City sales tax department to determine if your rental property is within the LMD.

Steamboat Springs Redevelopment Authority (SSRA)

The SSRA is a tax increment given to the Steamboat Springs Redevelopment Authority to pay back the debt used for the base area redevelopment. There is no additional tax collected for the SSRA. However, the taxes collected within the SSRA are tracked separately. It is important to contact the City to find out if your business or any of your short-term accommodation rental properties are located within the SSRA so that any taxes collected can be reported correctly.

Due Date for regular sales taxes and returns is the 20th of the month following the tax period end date. For example, September's return and payment are due October 20th. Quarterly returns are due the 20th of the month after the quarter ends, and annual returns are due January 20th. Returns must be filed even if there is no tax due.

Mail Returns and Payments to:

City of Steamboat Springs
 Sales Tax Department
 PO Box 772869
 Steamboat Springs, CO 80477-2869

Penalty for late filing **and/or** late payment is 10% of the taxes due or \$15.00, whichever amount is greater.

Interest on late payment is assessed at 1% per month from the due date of the taxes.

The City of Steamboat Springs **Municipal Code** establishes the tax laws of the City. This document is available upon request or on the website at www.steamboatsprings.net.

What is taxable?

The following are examples of items subject to City of Steamboat Springs sales and/or accommodations tax:

- All sales / rentals / leases of tangible personal property
- All charges for taxable services (as defined in the City of Steamboat Springs Sales Tax Code)
- Room and accommodation rentals less than thirty (30) days
- Other room related charges and fees such as:
 - Cleaning fees
 - Resort fees
 - Pet fees
 - Damage charges
- Banquet and meeting room rentals
- Local and long distance telephone charges
- Movie charges
- Internet Charges
- Food
- Vending machine sales
- Copies and faxes

NOTE: If not specifically exempt in the code, the transaction is taxable.

What is not taxable?

The following are examples of items exempt from City of Steamboat Springs sales and/or accommodations tax and are commonly seen in the accommodations industry:

- Tips
- Newspapers, cigarettes, firewood
- Non-Vending coin operated devices such as:
 - Video games
 - Laundry Machines
 - Pool Tables
- Sales to organizations with a State of Colorado sales tax exemption certificate
- Long-term accommodations rentals (30 days or more)

All exempt sales must be properly documented and records of all business transactions kept by the seller for a minimum of three (3) years. Copies of valid exemption certificates must be retained for all tax exempt customer transactions.

Audits

The City has an ongoing audit program. A variety of licensed businesses and individuals are selected for audit throughout the year. During the audit, a Sales Tax Auditor visits the business or individual and reviews accounting records to verify that all City taxes have been collected & remitted in compliance with the tax code.

Steamboat Springs is a "home-rule" city, which means we license vendors and collect our own sales tax. This license is separate from the State of Colorado business license and the State of Colorado sales tax license. In order to legally conduct sales within Steamboat Springs city limits, you must have a City of Steamboat Springs sales tax license, and collect & remit sales tax directly to the city.

Sales Tax License

Contact the Sales Tax Department or go to the website for an application. A one-time application fee of \$50.00 is required for a standard sales tax license. After your application is received and processed, you will be designated as a monthly, quarterly or yearly filer, and a sales tax license and tax returns will be mailed to you.

Claims for Refund must be made on the appropriate form within the applicable time limits. Contact the sales tax department or visit the website to obtain the claim for refund form.

City Contact Information

City Hall	(970) 879-2060
Fire Department	(970) 879-0700
Parks & Recreation	(970) 879-4300
Police Department	(970) 879-1144
Public Works Shop	(970) 879-1807
Transit	(970) 879-3717

Routt County Contact Information

Assessor	(970) 870-5544
Building Department	(970) 879-2702
Motor Vehicle	(970) 870-5557
www.co.routt.co.us	

Colorado Dept. of Revenue Contact Info

Taxpayer Services	(303) 238-7378
www.taxcolorado.com	

IRS Contact Information

General Information	(800) 829-1040
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Important Note: * This information is not binding on the City of Steamboat Springs, nor does it replace, alter or supersede the Steamboat Springs Revised Municipal Code. *