



Tax Information: Sales Tax

General Information

The City of Steamboat Springs imposes a sales tax on tangible personal property and taxable services that are purchased, sold, leased or rented in the City of Steamboat Springs. The term "In the City of Steamboat Springs" refers to any tangible personal property or taxable service that is provided or delivered to the purchaser within the City limits. The Steamboat Springs sales tax rate is 4.5% & Steamboat Springs accommodations tax rate is 1% of the retail purchase price.

Who Needs a Sales Tax License?

- Retailers – Anyone engaged in the business of making retail sales.
- Lessors – Anyone renting or leasing tangible personal property. Examples include ski rentals, vehicles, and construction equipment.
- Accommodation Rentals – Anyone renting or leasing any lodging, banquet halls or other meeting spaces for a term of less than thirty (30) days. Examples include but are not limited to: meeting rooms, hotels, motels, bed & breakfasts, apartments, trailer parks, condos, guest ranches, houses, and campgrounds.
- Peddlers, Transient Sales & Single Events – Anyone engaged in temporary sales within the city limits.

Tax Rates:

- City Sales Tax Rate (Remit to City) – 4.0%
- School Tax Rate (Remit to City) – 0.5%
- Total City Sales Tax and School Tax Rate – 4.5%
- City Accommodations Tax Rate (Remit to City) – 1.0%
- State of Colorado Tax Rate (Remit to State) – 2.9%
- Routt County Tax Rate (Remit to State) – 1.0%
- Total Combined Tax Rate – 9.4%
- LMD Accommodations Tax (Applicable if rentals are located within LMD, Remit to State) – 2.0%
- Total Combined Tax Rate – 11.4%
- 2.9% State of Colorado, 1.0% Routt County & 2.0% Local Marketing District (if applicable) tax is remitted to the State.
- 4.5% City of Steamboat Springs, 1.0% Accommodations tax & 9.0% STR Tax is remitted to the city.

Steamboat Springs Redevelopment Authority (SSRA)

The SSRA is a tax increment allocated 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 boundaries, so that any taxes collected can be reported separately.

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.

NOTE: A Credit Card Deposit & separate paperwork are required for a single event sales tax license. Single Event sales taxes & returns are due 10 days after the event end date. Please contact the sales tax clerk for further instruction.

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. Single Event sales taxes and returns are due 10 DAYS AFTER the event end date.

File and Remit your Sales Tax Returns online:

- Xpress Bill Pay: <https://www.xpressbillpay.com>
- Colorado Sales and Use Tax (SUTS) - <https://colorado.munirevs.com>

Or Mail Sales Tax Returns and Payments to:

City of Steamboat Springs Sales Tax Department
115 10th Street
Steamboat Springs, CO 80487

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 Steamboat Springs Municipal Code establishes the tax laws of the City. This document is available up- on request to the sales tax department or on the web- site at www.steamboatsprings.net.

What is taxable?

The following are examples of items subject to City of Steamboat Springs sales tax and are frequently over- looked for taxation:

- All sales/rentals/leases of tangible personal property
- All charges for taxable services (as defined in the City of Steamboat Springs Sales Tax Code)
- Gas, electric, and heating services
- Telecommunication and telephone services
- Cable television services
- Room and accommodation rentals less than thirty (30) days
- Fabrication Labor
- Delivery/Transport/Freight/Handling/Shipping Fees into the City

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 tax:

- Non-Taxable Services, if stated separately from a taxable sale of tangible personal property
- Sales for taxable resale (wholesale)
- Sales of tangible personal property delivered outside the City limits
- Sales of gasoline, cigarettes, newspapers, and firewood
- Sales to organizations with a State of Colorado sales tax exemption certificate
- Long-term room or accommodations rentals (30 or more consecutive days)

All exempt sales must be properly documented, and records of all business transactions must be 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 engages the business or individual and reviews accounting records to verify that all City taxes have been collected & remitted in compliance with the tax code.

Building Use Tax

Anyone who performs construction work that requires a building permit must pay City building use tax on the cost of construction materials and fixtures. An estimated use tax deposit is required prior to issuance of the building permit. Since the building use tax paid is only an estimate, a reconciliation must be completed before issuance of either the Certificate of Completion or Certificate of Occupancy.

As a local business, you are not required to collect City sales tax on construction materials when a valid building permit illustrating payment of City use tax is presented by the purchaser. The amount of these sales should be reported on line 3K or 3L (other deductions) listed as “building permits” on the sales tax return. Copies of valid building permits must be retained for all tax-exempt customer transactions.

NOTE: City sales tax is due at the time of purchase on sales and rentals of furniture, appliances,

machinery, equipment, tools, landscaping, and fencing.

Motor Vehicle Use Tax

Any resident of Steamboat Springs purchasing or leasing a motor vehicle, trailer, or semi-trailer whether new or used, for use within the city must pay the use tax of **4.5%** on the selling price of the vehicle. The tax is paid at the time of purchase if purchased from a local licensed dealer or upon registration.

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) 870-5566

Motor Vehicle - (970) 870-5557

www.co.routt.co.us

Colorado Department of Revenue Contact Info

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

IRS Contact Information

General Information - (800) 829-1040

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.