



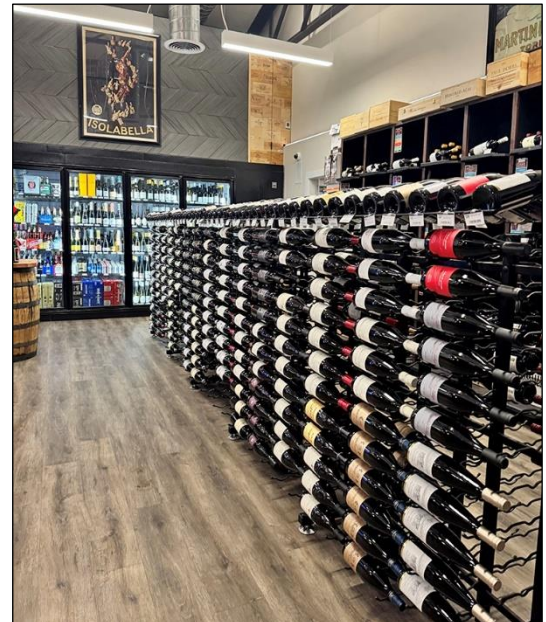
December Final Sales Tax Report

Year-End Collections Through December Were 2.69% Higher Than 2024

Steamboat Springs, Colorado—February 18, 2026—The City of Steamboat Springs published the [final December 2025 sales, use, accommodation, and short-term rental \(STR\) tax report](#), which were 1.98% lower than December 2024, representing a decrease of \$102,937. Despite this monthly decline, year-end collections through December were 2.69% higher than 2024, totaling an increase of \$1,132,934. 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 10.93%, Sporting Goods by 9.25%, Marijuana by 8.54%, and both Liquor Stores and Lodging fell by nearly 7.5%. These declines were partially offset by increases in other categories, including Grocery Stores (+5.46%), Miscellaneous Retail (+1.70%), and Restaurants (+0.91%). Beginning with January 2026 Sales Tax reporting, the city will consolidate Marijuana Sales and Liquor Stores into a single category.

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. In December 2025, tax collections were 5.79% lower than in December 2024. For the full year, collections ended with a modest 0.14% increase.



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. STR tax collections for December 2025 were 6.06% lower than December 2024, representing a decrease of \$129,260. Despite this decline, year-end collections through December 2025 were 1.15% higher than 2024, though they remained 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 decreased by 44.25%, a decline of \$72,615 compared to December 2024. At year-end, collections were 36.54% lower than 2024, representing a decrease of approximately \$2.77 million.

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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