

# Attachment #2

City of Steamboat Springs							
Information Gathering for City Council							
Updated on 3/8/21							
	Steamboat Springs	Aspen	Breckenridge	Durango	Glenwood	Telluride	Vail
<b>Total City Sales Tax Rate</b>	<b>4.50%</b>	<b>2.40%</b>	<b>2.50%</b>	<b>3.50%</b>	<b>3.70%</b>	<b>4.50%</b>	<b>4.00%</b>
Total Sales Tax Rate	8.40%	9.30%	8.88%	8.40%	8.60%	8.65	8.40%
Lodging Tax Rate	1.00%	2.00%	3.40%	2.00%	2.50%	2.00%	1.40%
Specialty Taxes/Revenue Sources (including real estate transfer tax, business licenses, occupancy taxes, excise taxes)	• None	<ul style="list-style-type: none"> <li>• \$0.15/cigarette (\$3.00/pack)</li> <li>• Nicotine/Tobacco products- 40% tax</li> <li>• Real Estate Transfer Tax- 1.50%</li> <li>• Roaring Fork Transit Tax- 0.4%</li> <li>• Use Tax- 2.1%</li> </ul>	<ul style="list-style-type: none"> <li>• Marijuana-5%</li> <li>• Lift Ticket-4.5%</li> <li>• Occupation Tax- \$10/employee</li> <li>• Real Estate Transfer Tax- 1%</li> </ul>	• None	<ul style="list-style-type: none"> <li>• Marijuana Sales- 5%</li> <li>• Marijuana Excise Tax- 5%</li> <li>• Tobacco Tax- \$4/pack/.20 per cigarette/40% on tobacco products</li> </ul>	<ul style="list-style-type: none"> <li>• Excise Tax on Lodging and Restaurant Food &amp; Beverage- 2%</li> <li>• Excise Tax for Affordable Housing- 2.5%</li> <li>• Real Estate Transfer- 3%</li> </ul>	<ul style="list-style-type: none"> <li>• Real Estate Transfer Tax- 1% restricted to acquisition of open lands; environmental sustainability, forest health, parks and recreation, art</li> </ul>
Municipal Mill Levy	2	4.947	5.07	5.007	8.603	6.453	4.69
Total (overlapping) Mill Levy	54.238	36.025	56.791	40.446	74.703	44.169	50.919
Separate Districts (Transit, Fire)	None	<ul style="list-style-type: none"> <li>• Fire</li> <li>• Transit-contract</li> </ul>	Fire	Fire	None	Fire	<ul style="list-style-type: none"> <li>• Wildland Fire</li> <li>• Transit not part of RETT</li> </ul>

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	<b>Silverthorne</b>	<b>Avon</b>	<b>Frisco</b>	<b>Eagle</b>	<b>Grand Junction</b>
<b>Total City Sales Tax Rate</b>	<b>2.725%</b>	<b>4.000%</b>	<b>2.00%</b>	<b>4.50%</b>	<b>3.25%</b>
Total Sales Tax Rate	6.38%	8.40%	8%	8.90%	8.25%
Lodging Tax Rate	2.00%	4.00%	2.35%	6.00%	6.00%
Specialty Taxes/Revenue Sources (including real estate transfer tax, business licenses, occupancy taxes, excise taxes)	<ul style="list-style-type: none"> <li>• Marijuana- 5%</li> <li>• None but they do try to neogtiate a 1% real estate transfer tax with developers who apply to build residential neighborhoods</li> </ul>	<ul style="list-style-type: none"> <li>• Cigarette Tax- \$3/pack</li> <li>•Tobacco Tax- 40%</li> </ul>	<ul style="list-style-type: none"> <li>• Marijuana- 5% (medical and recreational)</li> <li>• Real Estate Transfer Fee- 1%</li> </ul>	<ul style="list-style-type: none"> <li>• Marijuana- 4% (sales-recreational) and 4% (excise)</li> <li>• Tobacco Tax- \$4/pack/.20 per cigarette/40% on tobacco products</li> <li>• Real Estate Transfer Taxes</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>
Municipal Mill Levy	None	8.956	0.798	2.333	8.00
Total (overlapping) Mill Levy	52.443	62.019	48.67	59.887	73.705
Separate Districts (Transit, Fire)	<ul style="list-style-type: none"> <li>• Fire</li> <li>• No Transit</li> </ul>	<ul style="list-style-type: none"> <li>•Fire/Ambulance</li> <li>• Water and Sanitation</li> </ul>		<ul style="list-style-type: none"> <li>• Greater Eagle Fire District</li> <li>• Mountain Recreation Metro District</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>