

Attachment #2

City of Steamboat Springs								
Information Gathering for City Council								
1-Dec-20								
	Steamboat Springs	Aspen	Breckenridge	Durango	Glenwood	Telluride	Vail	Silverthorne
Total City Sales Tax Rate	4.50%	2.40%	2.50%	3.50%	3.70%	4.50%	4.00%	2.725%
General Sales Tax Rate	4.00%	2.10%	1.93%	2.00%	1.50%	4%	2%	2%
Earmarked Sales Tax	0.5% - School Fund	0.3% - School Fund 1.5% - Open Space 0.15% - Transportation 0.45% affordable housing and child care	0.5% - Open Space .07% - Marketing	.5% - Recreation .25% Parks & Open Space .25% Cap Imp. .5% Street Improvement	1% A&I Fund .5% Cap Imp. .5% Streets .2% Transit	2.5% - Affordable Housing	2% - Capital Imp.	
Lodging Tax Sales Tax	1.00%	2.00%	3.40%	2.00%	2.50%	2.00%	1.40%	2.00%
Dedicated To	1% - Tourist Amenities	1.5% - Marketing .5% - Transit	1.4% - Marketing 2% - General	Marketing/conferences & transportation	Tourism Promotion Fund	Airline Guarantee Fund	LMD & Special Events	1.7% Parks, Open Space & Trails .3% Marketing
Specialty Taxes	None	\$0.15/cigarette(\$3.00/pack) 40% tax on Nicotine/Tobacco products	5% Marijuana 4.5% - Lift Ticket \$10/employee Occupation Tax	None	5% Marijuana Sales Tax & 5% Excise Tax on Marijuana Tobacco Tax- \$4/pack/.20 per cigarette/40% on tobacco products	2% Excise Tax on Lodging & Restaurant Food & Beverage	None	5% Marijuana
Groceries (Food for home Consumption)	Taxable	Taxable	Taxable	Taxable	Taxable	Non-taxable	Taxable	Taxable
Utilities	Taxable	Taxable	Taxable	Taxable	Taxable (non-residential electric)	Taxable	Non-taxable	Taxable
Property Tax Mills	2	4.947	5.07	5.007	8.603	4.866	4.69	None
Dedicated To	Fire/EMS	General Fund/Asset Management Stormwater (0.650 mils)	General Fund	General Fund (2.507 mils) Fire Protection District (2.5 mils)	Fire Operations and Fire Capital Improvements	Affordable Housing (2) Water Plant (1.793) Museum (.33)	None	None
Real Estate Transfer Tax	None	1.50%	1.00%	None	None	None	1% restricted to acquisition of open lands; environmental sustainability, forest health, parks and recreation, art	None but they do try to neogtiate a 1% real estate transfer tax with developers who apply to build residential neighborhoods
Transit	Yes	Contract	Yes	Yes	Yes	Yes	Not part of RETT	No
P&R	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fire	Yes	Separate District	Separate District	Separate District	Yes	Separate District	Only Wildland Fire	Separate District