

Attachment #2



Destination	DMO Funding Source	Taxes/Assessments	Percentage of Collected Room Tax Revenue to DMO	Total Tax Guest Pays/Room	Additional Fees/Taxes Applied
Aspen	Lodging Tax & Sales Tax	2% Lodging Tax	100%	11.30%	
		2.1% Sales Tax			
Aurora	Lodging Tax & Sales Tax	8% Lodging Tax	12.5% for first \$5M; 50% of tax over \$5M totaling \$1,750,000	12.25% Arapahoe County	Flat Tourism Assessment Fee - \$2 per night
	Flat Tourism Assessment Fee	3.75% Sales Tax		12.75% Adams County	
Boulder	Lodging/ Accommodations/ Food Service Tax	7.5% Accommodations Tax	20%	12.49%	Food Service tax on top of Sales Tax in restaurants – DMO receives 100% of the .15% tax
Breckenridge	Lodging Tax & Sales Tax	3.4% Lodging Tax	1.90%	10.90%	
	Membership Fees	7.5% Sales Tax			
Durango	Lodging Tax & Sales Tax	2% Lodging Tax City	City- 60%	10.40%	
		2% Lodging Tax County	County- 100%		
		8.4% Sales Tax			
Glenwood Springs	Lodging Tax & Sales Tax	2.5% Lodging Tax	92.50%	11.10%	
		3.7% Sales Tax			
Gunnison/Crested Butte	Lodging Tax	4% County Lodging Tax	100%	9%	
	City Contribution				
Pagosa Springs	City and County Lodging Tax & \$	4.9% Lodging Tax	City-100%	11.80%	
		6.9% Sales Tax	County- 97%		

Snowmass	City and County Lodging Tax & Sales Tax	2.4% Lodging Tax	100%	12.40%	
		2.5% Sales Tax			
Steamboat Springs	City General Fund	4% Sales Tax	0%	11.4% (outside LMD 9.4%)	
		1% Accommodations Tax			
		2% LMD tax			
Telluride	Lodging Tax and Business License Fees	2% Lodging Tax	2% City	12.65%	
			2% County		
Vail	Lodging Tax & Sales Tax	1.4% Lodging Tax	Flat Fee	9.80%	
		4% Sales Tax			