

Attachment #2

CAST Survey - Lodging & STR Taxes January 2022

CAST Member	Does your City/Town levy a separate lodging tax? (30 days or less)	Lodging Tax Rate	Specific Purpose?	Does your City/Town levy a separate tax on residential rentals?	Short-term Rental Tax Rate	Specific Purpose?	How are these taxes collected?	Have you passed legislation requiring marketplace facilitators to collect and remit the tax?	Have your tax collections increase as a result of this legislation?
Aspen	Yes	2.00%	Tourism Promotion - 1.5%; No-fare local transit services - 0.5%	No	NA	NA	Self-collected (Munirevs)	No	NA
Avon	Yes	4.00%	General Fund	Yes	2.00%	Community Housing	Self-collected (Munirevs)	Yes	Yes, significantly
Basalt	Yes	4.00%	Parks - 1.00%; Chamber of Commerce - 1.00%; Marketing/reimbursement of lodging improvements - 2.00%	No	NA	NA	Self-collected	No	NA
Breckenridge	Yes	3.40%	Marketing Fund - 1.40%; Excise Fund - 2.00%	No	NA	NA	Self-collected	Yes	Difficult to determine
Crested Butte	No	NA	NA	Yes	7.50%	Affordable Housing	Self-collected (Munirevs)	No	NA
Dillon	Yes	2.00%	Debt service for street reconstruction	No	NA	NA	Self-collected	No	NA
Grand County	Yes	1.8%. Does not apply to Town of Winter Park 4% Marketing District Tax	County Tourism Board for marketing	No	NA	NA	Self-collected	Yes	Yes
Gunnison County Mt. Crested Butte	Yes No	NA	Marketing NA	No Yes	NA 2.90% excise tax	NA Affordable Housing	State Collected Self-collected	NA Yes	NA Yes, significantly
Ouray	Yes	3.50%	Tourism, destination marketing and beautification	Yes	15.00% excise tax	50% - water/wastewater infrastructure; 50% affordable housing.	Self-collected	No	NA
Snowmass Village	Yes	2.40%	Group sales and marketing for large groups	No	NA	NA	Self-collected (Munirevs)	No. Contract w/ Airbnb & VRBO	Not clear, but feel all taxes owed are being collected
Steamboat Springs	Yes	1.00%	Recreational improvements that promote tourism	No	NA	NA	Self-collected	Yes	Yes
Summit County	No	NA	NA	No	NA	NA	NA	No	NA