

**MOUNTAIN TOWNS SALES TAX COMPARISONS - 2016**

TOWN	HOME RULE	STATE TAX RATE	COUNTY TAX RATE	SPECIAL DISTRICTS*	TOWN TAX RATE	TOTAL TAX RATE	LODGING TAX	LIFT/ACCESS TAX	SPECIFICALLY EARMARKED
ASPEN	YES	2.900%	3.600%	0.400%	2.400%	9.300%	2.400%		1.5% OPEN SPACE & TRAILS, .15% TRANSPORTATION & .45% HOUSING & DAYCARE, .3 FOR SCHOOL DISTRICT (SET TO EXPIRE 2016 UP FOR VOTE TO RENEW THIS YEAR)
AVON		2.900%	1.500%		4.000%	8.400%	4.000%		None.
BASALT	YES	2.900%	see last column		3.000%	see last column	4.000%		In two counties. Pitkin side sales tax is 2.6%, RFTA is .8 for a total of 9.3% Eagle side is County 1.5%, RFTA .8 for a total of 8.2%
BEAVER CREEK RESOR	NO	2.900%	1.500%		5.350%		0.960%		
BLUE RIVER	NO	2.900%	2.000%		2.500%	8.275%	3.400%		
BRECKENRIDGE	YES	2.900%	2.750%	0.125%	2.500%	8.275%	3.400%	4.500%	.5% OPEN SPACE & 1.4666% TO MARKETING
CRESTED BUTTE	YES	2.900%	1.000%	1.000%	4.500%	9.400%	4.000%		1.0% FOR TRANSIT
DILLON	YES	2.900%	2.000%	0.875%	2.500%	8.275%	2.000%		NONE DESIGNATED
DURANGO	YES	2.900%	2.000%	0.000%	3.000%	7.900%	2.000%		.25% PARKS, OPEN SPACE & TRAILS, .50% REC CENTER COMPLEX/TRAILS, .25% CAPITAL IMPROVEMENTS
ESTES PARK	NO	2.900%	0.800%	0.000%	5.000%	8.700%	2.000%		4% GF, .025% Emergency Reponse Fund, .25% Community Center, .125% Trails Expansion Fund, .60% Street Improvement Fund
FRASER	NO	2.900%	1.000%	0.000%	5.000%	8.900%	1.800%		5% EXCISE TAX ON MED MARIJUANA & SMOKING ACCESSORIES. 1% dedicated to transit, trails, and capital projects
FRISCO	YES	2.900%	2.000%	0.875%	2.000%	7.775%	2.350%		NONE DESIGNATED
GLENWOOD SPRINGS	YES	2.900%	1.000%	1.000%	3.700%	8.600%	2.500%		1.5% General Fund; .5% CAPITAL, .2% TRANSIT & .5% STREETS; 1% A&I Fund
GRAND LAKE	NO	2.900%	1.000%	0.000%	4.000%	7.900%	1.800%		NONE DESIGNATED
JACKSON, WY	YES	4.000%	2%, SAME AS AND SHARED WITH JACKSON	2.000%	2%, SAME AS AND SHARED WITH TETON COUNTY	6% within Jackson	2.000%		Of shared 2%: 1% split 55% County/45% Town based on Census; 1% Special Projects as approved on ballot 2% Resort Tax: All collections and proceeds stay within the Teton Village Resort District 2% Lodging Tax: 60% of collections to Travel & Toursim Board; 30% to Visitor Impact Services; 10% General Fund
KETCHUM, ID	NO	6% + 2% Travel/Convention Center	0.000%	0.000%	2% Retail. Liquor by the drink 3%	11.000%	3% on rooms rented <30 days		3% Liquor, 3% Rooms, 2% Retail and Building Materials. 1% of each is for the Sun Valley Air Service Board. Revenue shall be used for: Municipal Transportation, Open Space Acquisition and Recreation, Capital Improvements: roads, Water, Sewer, Parking, Ore Wagon Museum. Emergency Services: Police, Fire, Ambulance. City Promotion, visitor Information and Special Events. Property Tax Relief. Direct Costs to collect and enforce the tax.
MINTURN	YES	2.900%	1.000%	0.500%	4.000%	8.400%	1.500%		NONE DESIGNATED
MOUNTAIN VILLAGE	YES	2.900%	1.000%	0.000%	4.500%	8.400%	4.000%		LODGING TAX 1/2 AIRLINE GUARANTEE, 1/2 TOURISM. 2% restaurant tax that goes to Airline Guaranty
MT. CRESTED BUTTE	YES	2.900%	1.000%	1.000%	5.000%	9.900%	4.000%	4.000%	The Lift/Access Tax is an "Admissions Tax" with a minimum of 1% going to transportation and the balance (3%) going to Marketing and Events. Of the Town's 5% tax, 1% goes to Mountain Express Bus System and 4% goes to the Town's General Fund. When you rent a room the tax will be 13.9% with State, County, County Lodging Tax, and Mt. Crested Butte Tax. The Special District tax of 1.0% is for a Rural Transportation Authority that funds County Transit and Airline Minimum Revenue Guarantees for Gunnison/Crested Butte Regional County Airport.
OURAY	YES	2.900%	2.000%		4.000%	8.900%	>3/night, except camping is \$1/night		

PAGOSA SPRINGS	YES	2.900%	4.000%	0.000%	0.000%	6.900%	4.900%		50/50 FOR CAPITAL PROJECTS FUND AND GENERAL FUND
<b>TOWN</b>	<b>HOME RULE</b>	<b>STATE TAX RATE</b>	<b>COUNTY TAX RATE</b>	<b>SPECIAL DISTRICTS*</b>	<b>TOWN TAX RATE</b>	<b>TOTAL TAX RATE</b>	<b>LODGING TAX</b>	<b>LIFT/ACCESS TAX</b>	<b>SPECIFICALLY EARMARKED</b>
PARK CITY, UT	NO	4.700%	0.350%	0.000%	2.400%	7.450%	3.000%		1% RESTAURANT TAX
SILVERTHORNE	YES	2.900%	2.000%	0.875%	2.000%	7.775%	2.000%		1.2% FOR CAPITAL PROJECTS
SILVERTON	NO	2.900%	4.000%	1.000%	1.000%	8.900%	2.000%		1% DEDICATED TO EMS. 1% DEDICATED TO CAPITAL IMPROVEMENTS.
SNOWMASS VILLAGE	YES	2.900%	3.600%	0.400%	3.500%	10.400%	2.400%		2.5% FOR MARKETING
STEAMBOAT SPRINGS	YES	2.900%	1.000%	0.000%	4.500%	8.400%	1.000%		2% ADDL. SHORT-TERM RENTAL ACCOMMODATION TAX WITHIN "LOCAL MARKETING DISTRICT"
TELLURIDE	YES	2.900%	1.000%	0.000%	4.500%	8.400%	2.000%		2% Lodging and Restaurant Excise Tax earmarked for Air Guarantee; 0.5% Town Sales Tax earmarked for Affordable Housing; 20% of all unencumbered funds earmarked for Open Space
VAIL	YES	2.900%	1.000%	0.500%	4.000%	8.400%	1.400%	4.000%	SPENDING OF LODGING TAX RESTRICTED TO SPECIAL EVENTS AND MARKETING
WHISTLER, BC	No					10.000%	2.000%		Municipal Regional District Tax (MRDT) aka Hotel Tax. Total tax changed to guests is 10% and 2% goes to Local Gov't. Option to increase to 3% in 2017.
WINTER PARK	YES	2.900%	1.000%	0.000%	7.000%	10.900%	0.000%		.5% MARKETING, .5% CAPITAL PROJECTS, 2% tax for transit & trails
*SPECIAL DISTRICTS INCLUDE REGIONAL TRANSPORTATION, THE FOOTBALL STADIUM DISTRICT AND THE CULTURAL DISTRICT									