

**If you have any
questions or comments,
please contact the
Finance Department.**

**P.O. Box 5010
Snowmass Village, CO
81615**

(970) 923-3796

Fax: (970) 922-7347

Sales Tax Reference Guide



Current Tax Rates:

Town of Snowmass Village Sales Tax	3.5%
Town of Snowmass Village Lodging Tax	2.4%
Pitkin County Sales Tax	3.5%
State of Colorado Sales Tax	2.9%

- You should collect 9.9% total on all retail sales. 3.5% will be remitted directly to the Town of Snowmass Village and the remaining 6.4 % will be remitted to the State for the County and State portions.
- You should collect 12.3% total for the use of furnished rooms or accommodations when the rental period is less than thirty consecutive days. The 3.5% Sales Tax and 2.4% Lodging Tax will be directly remitted to the Town of Snowmass Village and the remaining 6.4% will be remitted to the State for the County and State portions.

When are Sales Tax Returns Due?

Sales Tax Returns must be post marked by the 20th of the month in which they are due. For example, if you are a monthly filer, your January taxes would be due by the 20th of February. If you are a quarterly filer, your returns for January, February, and March would be due on the 20th of April.

If your return is post marked after the 20th, you must pay a 10% penalty. If your return is post marked after the last day of the month in which they are due, you must pay a 10% penalty plus 0.5% interest for every month the return is late.



Available Filing Options:

Monthly Filing- If your business submits more than \$60 a month in sales taxes you must file on a monthly basis.

Quarterly Filing- If your business submits less than \$60 a month in sales taxes you may choose to file quarterly. You are still required to complete separate sales tax forms for each month but may remit them on a quarterly basis.

Sales taxes shall be collected as follows:

- On the purchase price paid or charge upon all sales and purchases of tangible personal property at retail.
- Upon telephone and telegraph services
- For gas and electric service
- On leases
- On short-term rentals

Exemptions from tax:

- All sales to the federal government, to the State, its departments and institutions, and the political subdivisions thereof in their governmental capacities only.
- All sales made to religious, charitable or eleemosynary organizations in the conduct of regular religious, charitable or eleemosynary functions and activities.
- All sales which the State is prohibited from taxing under the Constitution or laws of the United States or the State.
- All sales of cigarettes.
- All sales of drugs dispensed in accordance with a prescription and all sales of prosthetic devices.
- All sales and purchases of commodities and services to any occupant who is a permanent resident of any hotel, apartment hotel, lodging house, motor hotel, guest ranch, mobile home, auto camp, trailer court or park, and who enters into or has entered into a written agreement for occupancy of a room or rooms or accommodations for a period of at least thirty consecutive days during the calendar year or preceding year.

Important Contact Information:

Sales Tax Questions:

Town of Snowmass Village Finance Department (970) 923-3796

To Acquire a Town of Snowmass Village Business/Sales Tax License:

Town of Snowmass Village Clerk's Department (970) 923-3777

State of Colorado (303) 238-7378

Pitkin County Clerk's Office (970) 920-5180