

## Current Tax Rates:

Town of Snowmass Village Sales Tax	3.5%
Town of Snowmass Village Lodging Tax	2.4%
Pitkin County Sales Tax	3.6%
RFTA	0.4%
State of Colorado Sales Tax	2.9%

- > **You should collect 10.4% total on all retail sales.** 3.5% will be remitted directly to the Town of Snowmass Village and the remaining 6.9 % will be remitted to the State for the County and State portions.
- > **You should collect 12.8% 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 6.9% will be remitted to the State for the County, RFTA, and State portions.

## When are Sales Tax Returns Due?

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

If your return is post marked after the 20<sup>th</sup>, 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 (includes vehicles, equipment, office equipment, etc.)
- On short-term rentals (includes lodging less than 30 days, ski rentals, tents, chairs, etc.)

## 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.

**\*PLEASE NOTE: The Town of Snowmass Village does NOT have a use tax.**

## 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

**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**



**SNOWMASS VILLAGE**