



FINANCE DEPARTMENT

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Breckenridge, CO 80424

NOTICE OF SALES TAX RATE INCREASE

December 7, 2016

Dear Taxpayer:

On November 8, 2016, Summit County voters approved a temporary sales tax rate increase of .6% to be collected, retained and spent for the construction of affordable housing to help local workers and their families live in our community. The sales tax is for a 10-year time period.

Effective January 1, 2017, the new sales tax rates for all transactions occurring on or after that date are on the back of this letter. The information can also be found at: <http://www.co.summit.co.us/219/Sales-Tax-Information>.

For short-term lodging, if a 2017 reservation is made in December 2016 and paid in full and the lodging company is reporting this transaction with their December sales tax report, the additional .6% is not due. If a 2017 reservation is made in December 2016 with a deposit only or if the sales taxes are not being reported until 2017, the additional .6% is due.

This notification has been sent as a reminder to all licensed retailers to individually notify them of the increase. As always please refer to the State's website for the latest information at: www.colorado.gov/pacific/tax.

If you have any questions or concerns, please feel free to contact us at (970) 453-3432 or (970) 453-3434.

Sincerely,



Marty Ferris
Finance Director

2017 Sales Tax Rates in Summit County

Type of Tax	Blue River	Breckenridge	Dillon	Frisco	Montezuma	Silverthorne	Unincorporated Summit County	Keystone	Copper Mtn
State of Colorado	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
Summit County	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
City	2.50%	2.50%	2.50%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%
Mass Transit	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Affordable Housing *	0.725%	0.725%	0.725%	0.725%	0.725%	0.725%	0.725%	0.725%	0.725%
Lodging	3.40%	3.40%	2.00%	2.35%	0.00%	2.00%	0.00%	0.00%	0.00%
Base Sales Tax Rate	8.875%	8.875%	8.875%	8.375%	8.375%	8.375%	6.375%	6.375%	6.375%
Sales Tax Rate w/Lodging Tax	12.275%	12.275%	10.875%	10.725%	8.375%	10.375%	6.375%	6.375%	6.375%

*Note: .6% is a sales only tax; .125% is a sales & use tax

2016 Sales Tax Rates in Summit County

Type of Tax	Blue River	Breckenridge	Dillon	Frisco	Montezuma	Silverthorne	Unincorporated Summit County	Keystone	Copper Mtn
State of Colorado	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
Summit County	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
City	2.50%	2.50%	2.50%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%
Mass Transit	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Affordable Housing *	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%	0.125%
Lodging	3.40%	3.40%	2.00%	2.35%	0.00%	2.00%	0.00%	0.00%	0.00%
Base Sales Tax Rate	8.275%	8.275%	8.275%	7.775%	7.775%	7.775%	5.775%	5.775%	5.775%
Sales Tax Rate w/Lodging Tax	11.675%	11.675%	10.275%	10.125%	7.775%	9.775%	5.775%	5.775%	5.775%