



Short-Term Rental Program

Tax Guide

The Town of Telluride self collects local taxes and differs from the State of Colorado in that it does not impose taxes on service fees related to short-term rentals. Fees should not be included in the taxable gross revenue when remitting monthly taxes, only revenue from the base nightly rate is subject to the Town's sales tax.

STR Tax Structure

The combined tax rate of the State of Colorado, San Miguel County, SMART, and Town of Telluride STR is 17.22%. It is broken down as follows:

Town:

- 11%, Broken down into the following subcategories:
 - 2%: Town Lodgers Tax
 - 2.5%: STR Affordable Housing Excise Tax
 - 2%: Lodging/Restaurant Excise Tax (Airline Guaranty)
 - 4.5%: Base Town Sales Tax

State:

- 6.22%, which is broken down into the following additional State/County/Special District subcategories:
 - 2.9%: State Sales Tax
 - 1%: San Miguel County Sales Tax
 - 1.07%: San Miguel Authority for Regional Transportation (SMART) Sales Tax & 1.25%: SMART Visitor Benefit tax

Eligible Deduction Items

Limited to revenue from stays related to:

- A charitable organization,
- Government entity,
- Non-profit, or
- Long-term/mid-term rental

Telluride Taxables

What is taxable?

Base nightly rate

What is not taxable?

Cleaning Fees
Booking Fees
Resort Fees
Service Fees

Questions?

Business License
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NOTE: Online booking platforms do not remit taxes to the Town of Telluride.