

# Sales and Use Tax Newsletter

## AIR SERVICE TAX

Beginning on January 1, 2012 and continuing through December 31, 2017, there will be a .25% Air Service Tax for the Local Marketing District on all sales at retail, unless otherwise exempt. Sales contracted and entered into before January 1, 2012 are not subject to the .25% tax rate even though payment may be made after said date.

For example, a lodging customer who books a reservation on December 1, 2011 to stay in Steamboat Springs in January 2012 **would not** be subject to the .25% tax rate, regardless of whether they paid for the stay at the time of booking or time of stay.

Conversely, a customer who books a reservation on December 1, 2017 to stay in Steamboat Springs January 2018, **would** be subject to the .25% tax rate regardless of their payment date.

## SAND AND GRAVEL

Tax must be imposed on the delivered price of sand and gravel, including minimum load and transportation charges. Sand and gravel removed from the ground become tangible personal property and are subject to the sales or use tax that applies to retail sales of property. Sales of sand and gravel are taxable, unless sold to a licensed vendor for resale.

See regulation 22.SI-65  
 for more information

### How to Contact the Sales and Use Tax Department:

**Christy Abney, Sales Tax Clerk**  
 (970) 871-8233  
[cabney@steamboatsprings.net](mailto:cabney@steamboatsprings.net)

**Sarah Vale, Sales & Use Tax Auditor**  
 (970) 871-8251  
[svale@steamboatsprings.net](mailto:svale@steamboatsprings.net)

**Andy Barnhart, Sales & Use Tax Auditor**  
 (970) 871-8247  
[abarnhart@steamboatsprings.net](mailto:abarnhart@steamboatsprings.net)

**Kim Weber, Revenue Supervisor**  
 (970) 871-8250  
[kweber@steamboatsprings.net](mailto:kweber@steamboatsprings.net)

**Sales & Use Tax Department Hours:**  
 7:30AM—5:30PM Monday-Thursday; Closed Fridays

### Steamboat Springs Tax Rate

State of Colorado	2.9%
Routt County	1.0%
City of Steamboat Springs	<u>4.75%</u>
<b>Total Sales Tax</b>	<b><u>8.65%</u></b>

Accommodation Tax	1.0%
<b>Total for Short-Term Accommodation Rentals</b>	<b><u>9.65%</u></b>

Local Marketing District	<u>2.0%</u>
<b>Total for Short-Term Accommodation Rentals within the Local Marketing District</b>	<b><u>11.65%</u></b>

2.9% State of Colorado, 1.0% Routt County Sales Tax & 2.0% Local Marketing District Tax is remitted to the State.

4.75% City of Steamboat Springs Sales Tax & 1.0% Accommodations Tax is remitted to the City.

Please contact the Sales and Use Tax Department to find out if you are located in the Local Marketing District.

## Sales Tax Reminders for the New Year

### Reminder #1 - 2012 Sales Tax Booklets

If you are a monthly or quarterly filer, you should be receiving your sales tax booklet in the mail during the first few weeks of January. If you do not receive your tax booklet or if any of the information on your booklet is incorrect, please contact the sales tax department right away at 970-871-8233. It is important that we get you the correct tax returns that you will need before January's return is due on February 20th. The sales tax department will not be waiving penalty and interest on late returns for January so please contact us or go to our website to get a blank tax return that you can fill in.

### Reminder #2 - Update Your Account Information

Please make sure to contact the City with any changes you may have made to your business throughout the course of the last year. These changes may include things such as a new business location, a change of mailing address, a new telephone number, a different contact person, or a change in ownership. All changes must be submitted to the sales tax department in writing by letter or on the back of your sales tax return.

### Reminder #3 - File Zero Tax Returns On-Time

Please remember that if you do not have any sales for a filing period, you are still required to file a zero sales tax return. The sales tax department asks that you please send in your zero returns on time just as you would if sales tax was due. This helps the City save on the administrative costs that it takes to send delinquency letters and make collections calls.

### Reminder #4 - Annual Restaurant Utilities Sales Tax Credit

Remember that the utility credit for food sales should be taken on your January sales tax return if you are a monthly filer or on your 1st Quarter return if you are a quarterly filer. For a copy of the worksheet needed to calculate your restaurant utility credit, go to [www.steamboatsprings.net](http://www.steamboatsprings.net) and look under Departments / Financial Services / Sales Tax / Sales Tax Information / Sales Tax Forms. For more information about the restaurant utility credit, please call the Sales Tax Department or look at the Steamboat Springs Sales Tax Code Specific Industry Regulations under Gas and Electric Services. A copy of the Sales Tax Code and Regulations can also be found on the City's website.

### Reminder #5 - Annual Senior Sales Tax Rebate

If you have been a resident of the City of Steamboat Springs for at least one year, are at least 62 years of age or are certified by a licensed physician of the State of Colorado to be 100% disabled, and meet the Low Income Adjusted Income Limit, you may be eligible for a \$200 City Sales Tax Rebate. For more information please contact the Sales Tax Department at 970-871-8233.

## Taxie's Corner

**Question: Is there a new auditor at the city?**

**Answer:  
YES! There is a new Sales Tax otter. We are happy to welcome Andy Barnhart to the City!**



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