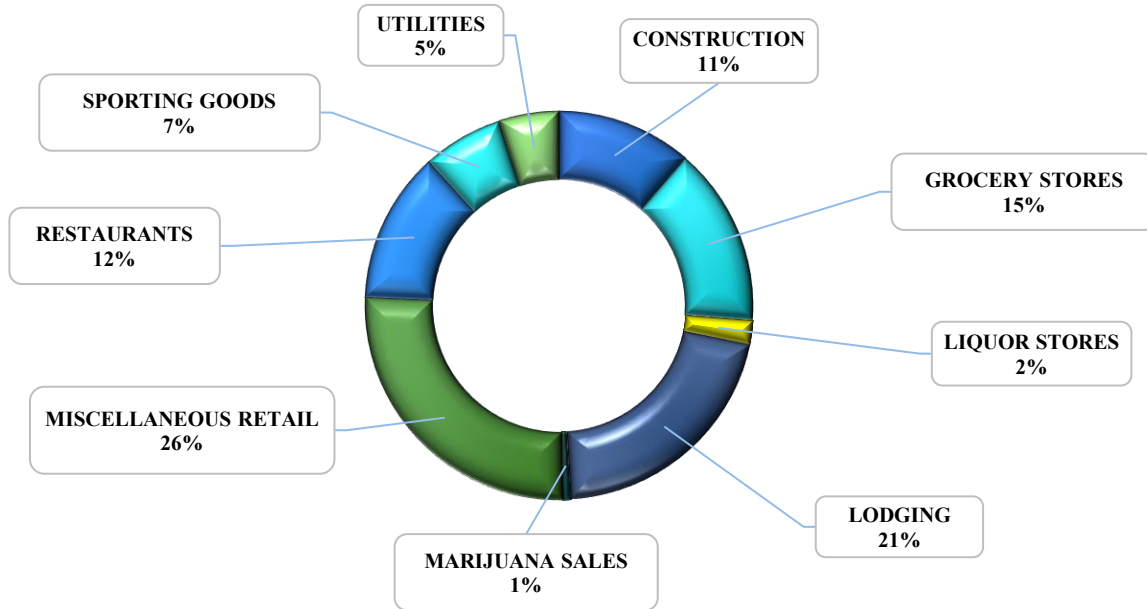


SALES, USE, ACCOMMODATION, AND SHORT-TERM RENTAL TAX REPORT

This City of Steamboat Springs Sales, Use, Accommodation and STR Tax Report examines tax collections for the month of December 2025, remitted to City of Steamboat Springs in January 2026

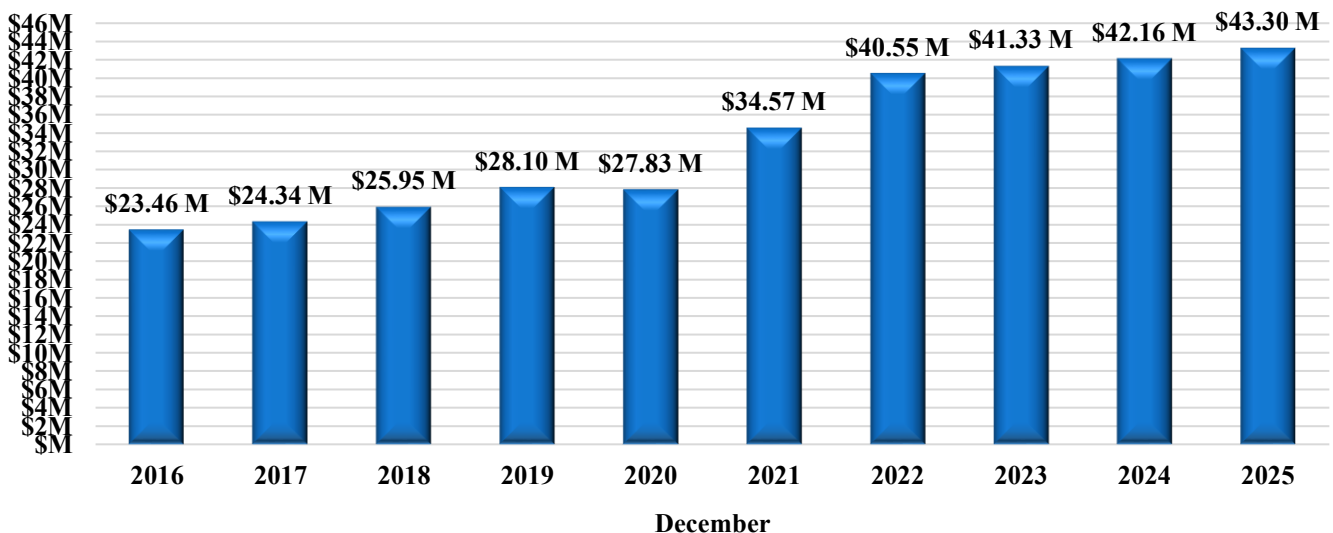


December 2025, Sales Tax Collections decreased by: $-\$102,937$ or -1.98% compared to December 2024.

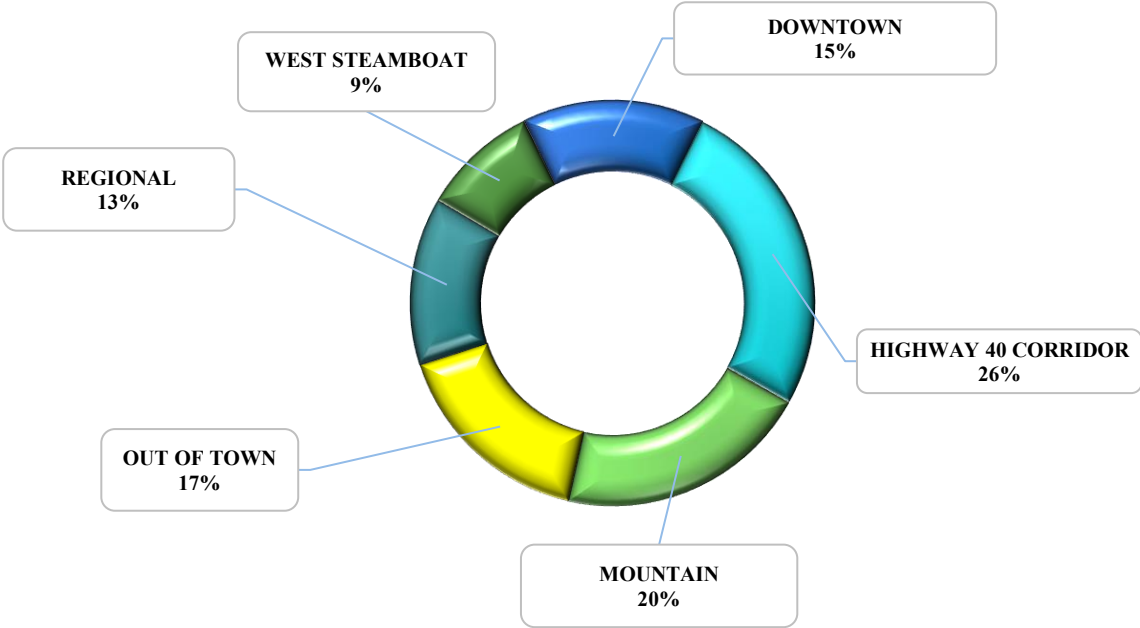
Year-To-Date Sales Tax Collections are: $\$1,132,934$ or 2.69% higher than those of 2024 year-to-date.

Year	Sales Tax Amount Total For The	Year To Date Sales Tax
Current Year	\$5,096,456	\$43,297,310
Previous Year	\$5,199,393	\$42,164,376
Change	$-\$102,937$	\$1,132,934
% Change	-1.98%	2.69%

SALES TAX AMOUNT YEAR-TO-DATE BY MONTH AND YEAR



**SALES TAX BY AREA
DOWNTOWN**

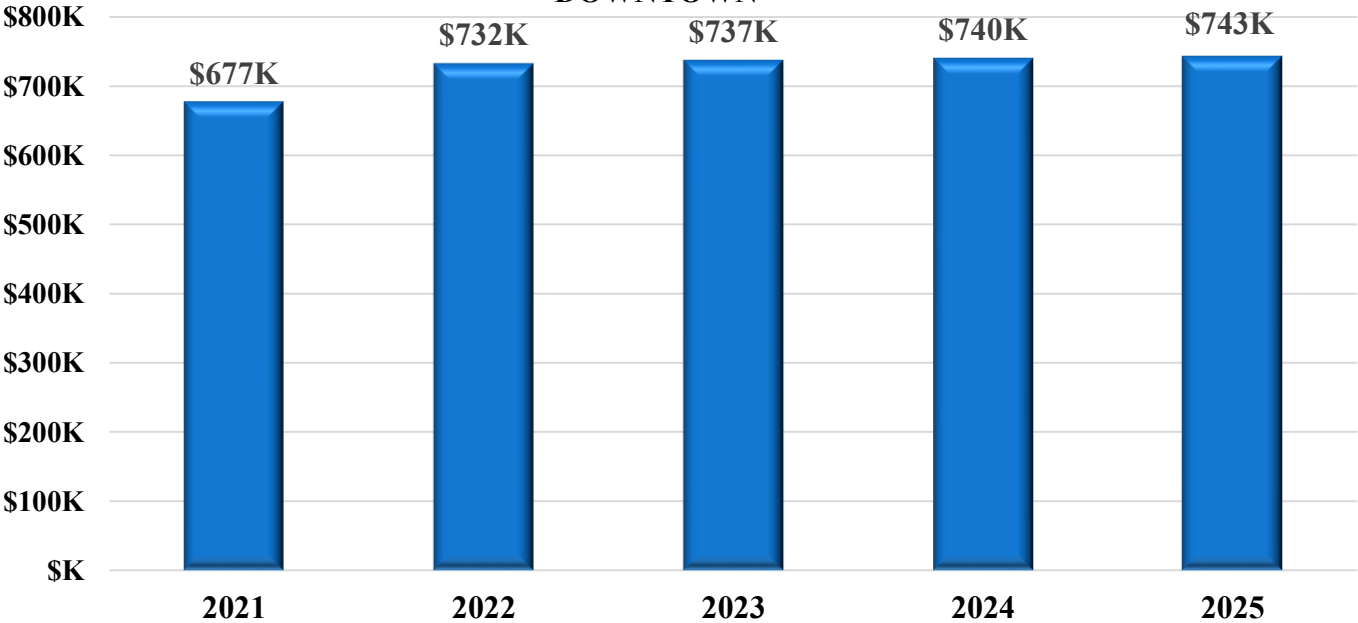


December 2025, Sales Tax Collections in Downtown area increased by: \$3,110 or 0.42% compared to December 2024.

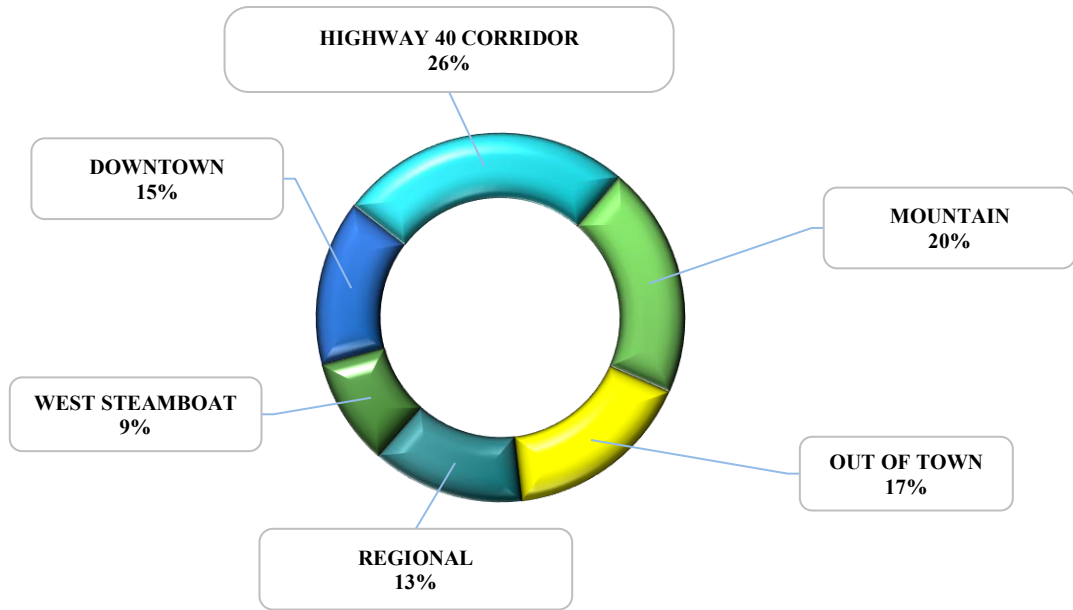
Year-To-Date Sales Tax Collections in Downtown area are: -\$10,191 or -0.15% lower than those of 2024 year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	\$743,119	\$7,000,059
Previous Year	\$740,009	\$7,010,250
Change	\$3,110	-\$10,191
% Change	0.42%	-0.15%

**SALES TAX COLLECTION BY MONTH AND YEAR
DOWNTOWN**



SALES TAX BY AREA HIGHWAY 40 CORRIDOR

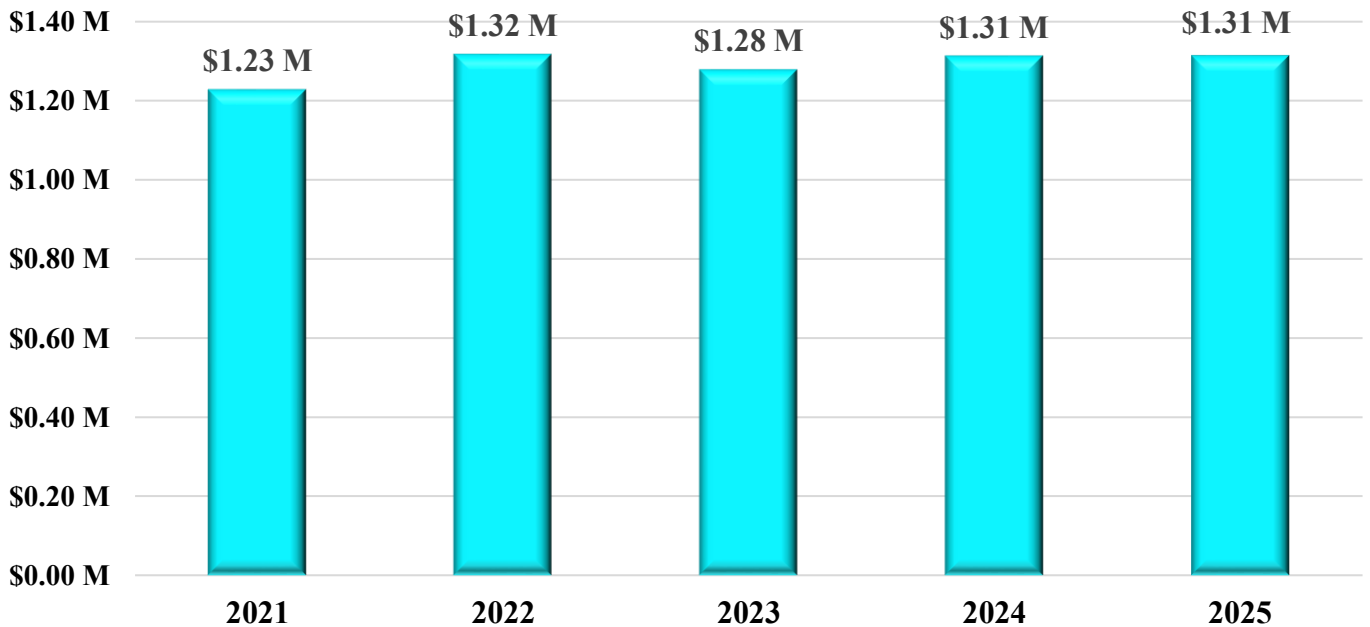


December 2025, Sales Tax Collections in Highway 40 Corridor area increased by: \$1,221 or 0.09% compared to December 2024.

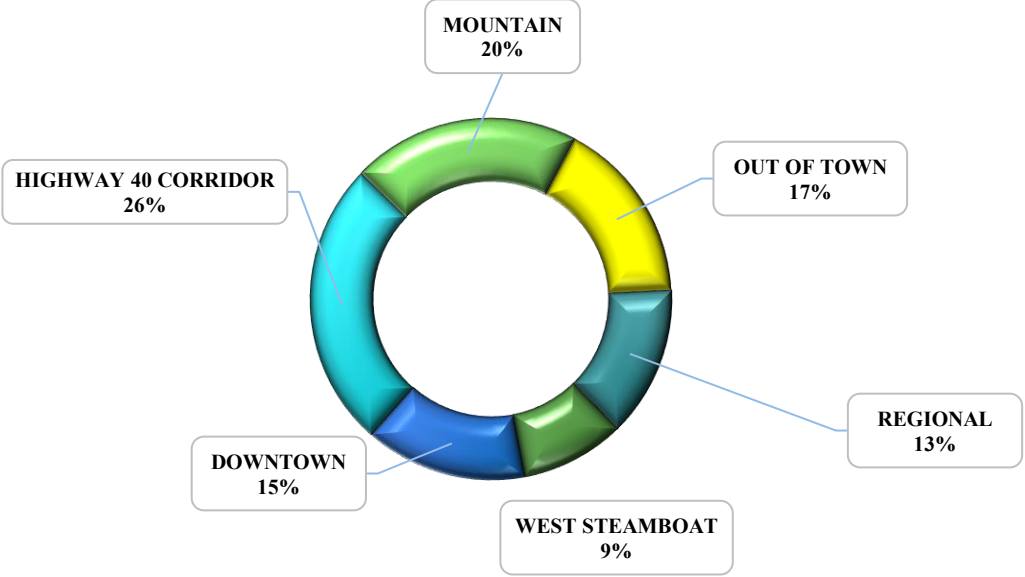
Year-To-Date Sales Tax Collections in Highway 40 Corridor area are: -\$178,812 or -1.57% lower than those of 2024 year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	\$1,313,886	\$11,232,087
Previous Year	\$1,312,665	\$11,410,899
Change	\$1,221	-\$178,812
% Change	0.09%	-1.57%

SALES TAX COLLECTION BY MONTH AND YEAR HIGHWAY 40 CORRIDOR



**SALES TAX BY AREA
MOUNTAIN**

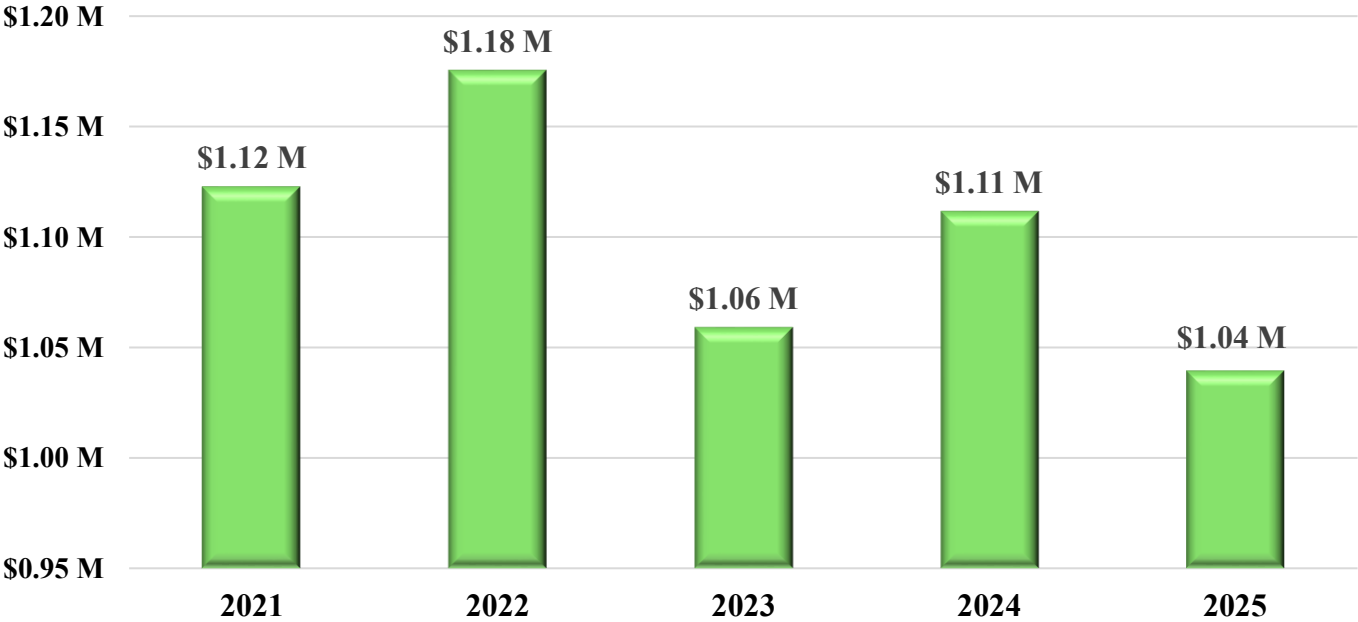


December 2025, Sales Tax Collections in Mountain area decreased by: -\$72,091 or -6.48% compared to December 2024.

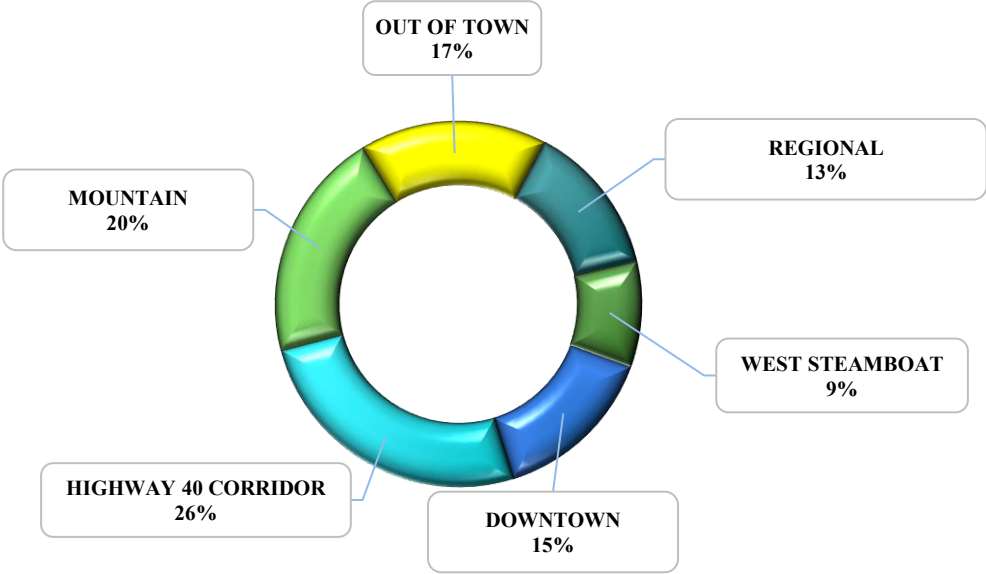
Year-To-Date Sales Tax Collections in Mountain area are: \$140,808 or 1.76% higher than those of 2024 year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	\$1,039,602	\$8,135,484
Previous Year	\$1,111,693	\$7,994,677
Change	-\$72,091	\$140,808
% Change	-6.48%	1.76%

**SALES TAX COLLECTON BY MONTH AND YEAR
MOUNTAIN**



**SALES TAX BY AREA
OUT OF TOWN**

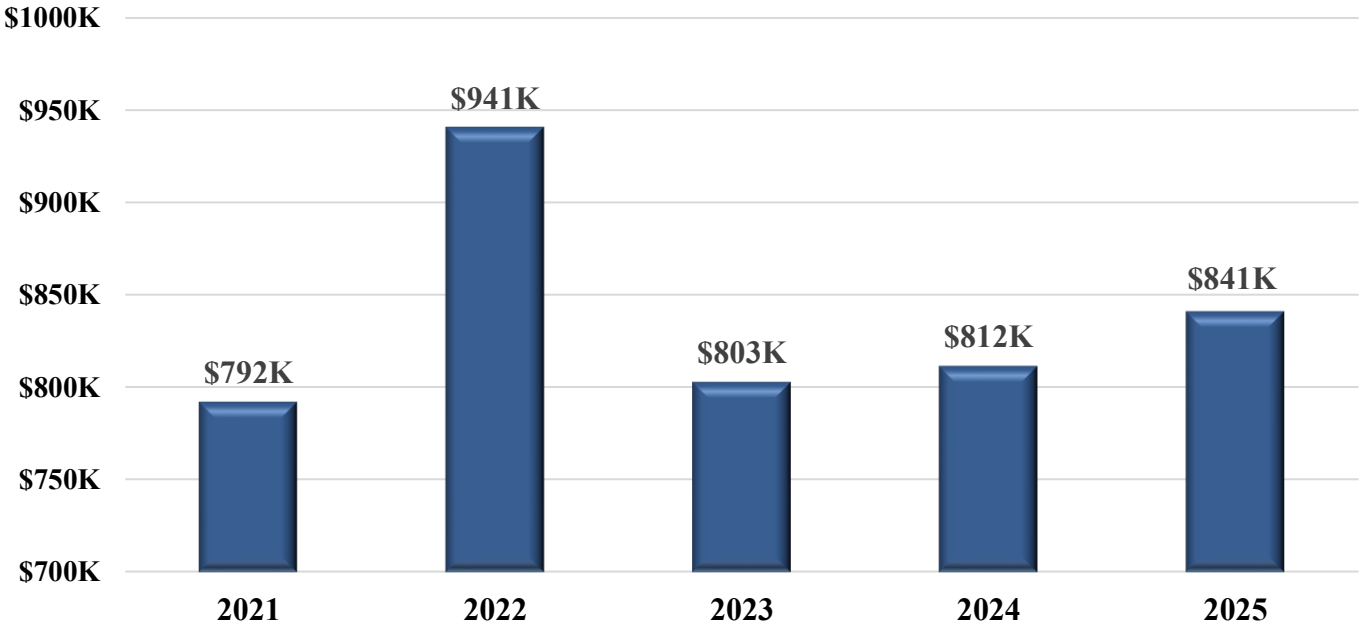


December 2025, Sales Tax Collections in Out Of Town area increased by: \$29,640 or 3.65% compared to December 2024.

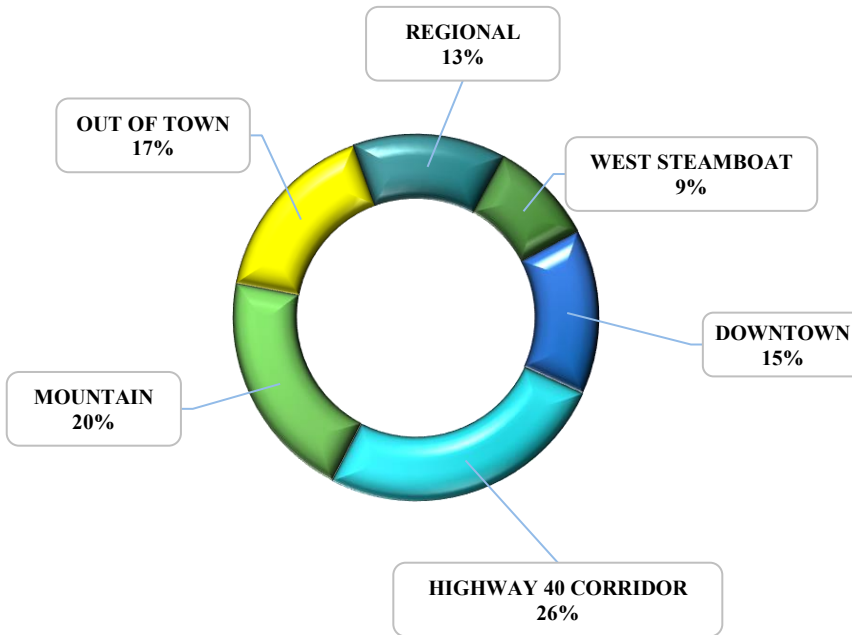
Year-To-Date Sales Tax Collections in Out Of Town area are: \$769,950 or 15.02% higher than those of 2024 year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	\$841,172	\$5,894,558
Previous Year	\$811,533	\$5,124,608
Change	\$29,640	\$769,950
% Change	3.65%	15.02%

**SALES TAX COLLECTION BY MONTH AND YEAR
OUT OF TOWN**



SALES TAX BY AREA REGIONAL

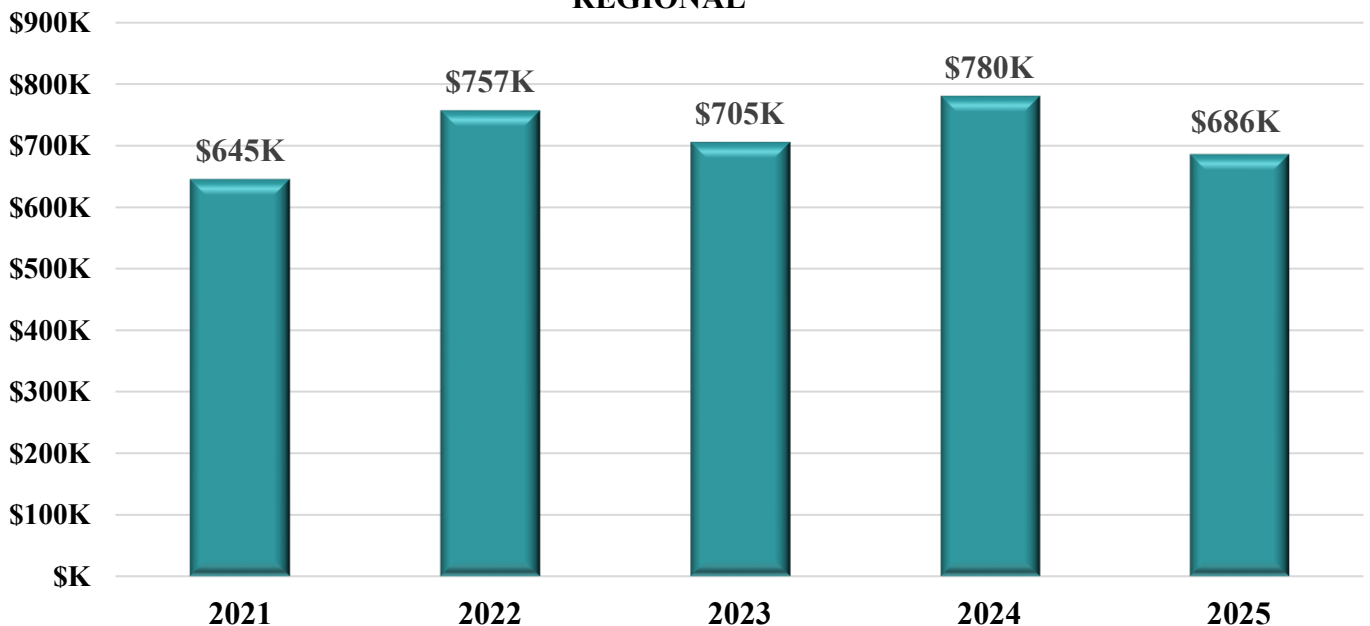


December 2025, Sales Tax Collections in Regional area decreased by: $-\$94,812$ or -12.15% compared to December 2024.

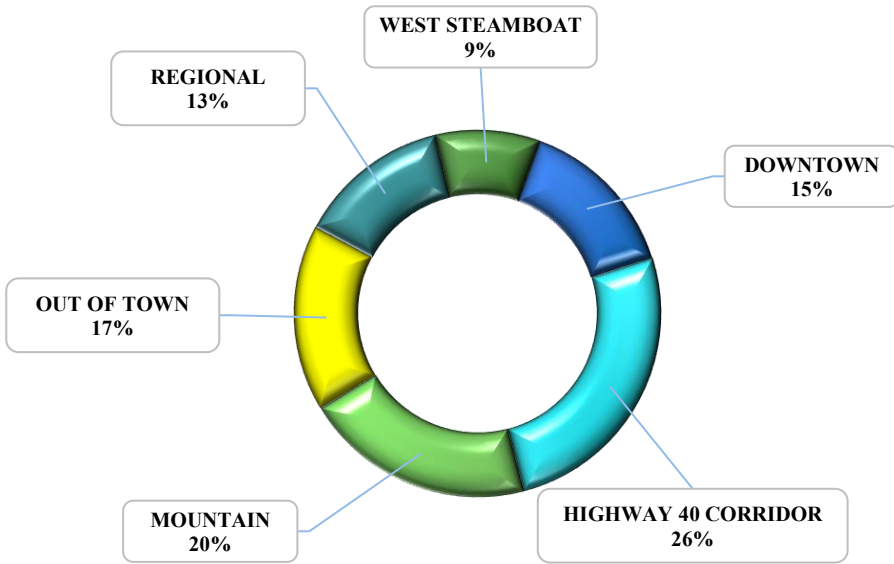
Year-To-Date Sales Tax Collections in Regional area are: $\$200,903$ or 3.72% higher than those of 2024 year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	\$685,672	\$5,597,564
Previous Year	\$780,484	\$5,396,661
Change	$-\$94,812$	\$200,903
% Change	-12.15%	3.72%

SALES TAX COLLECTION BY MONTH AND YEAR REGIONAL



SALES TAX BY AREA WEST STEAMBOAT

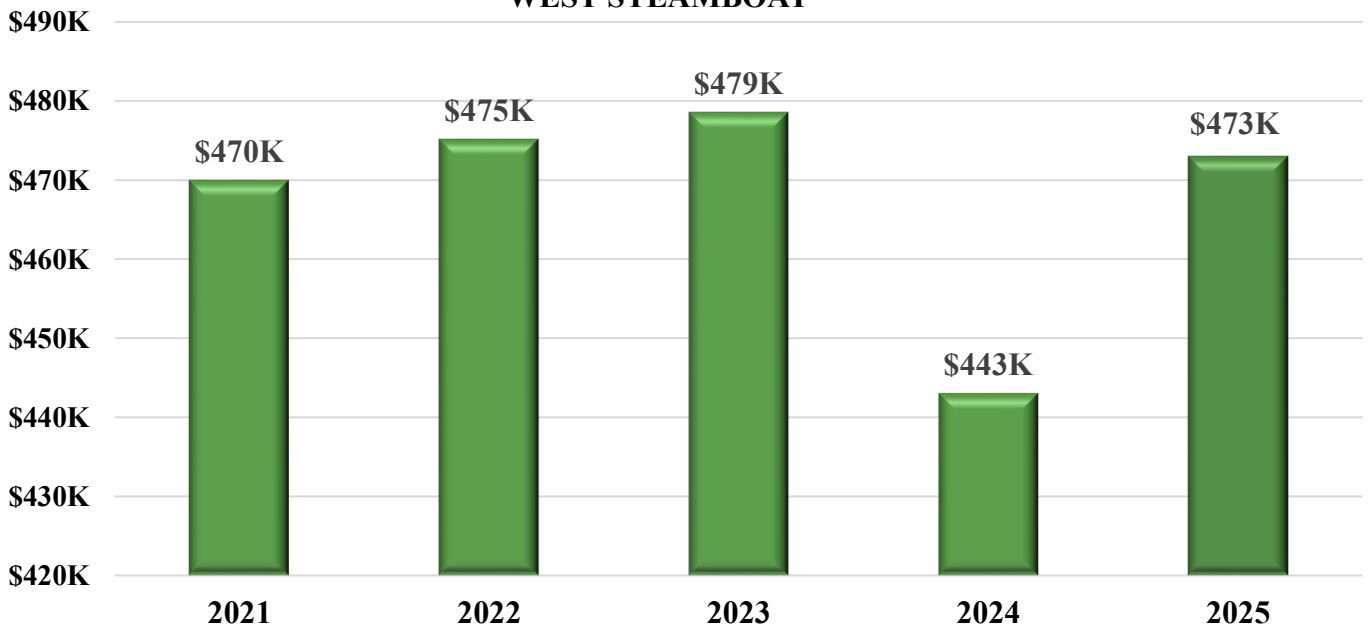


December 2025, Sales Tax Collections in West Steamboat area increased by: \$29,995 or 6.77% compared to December 2024.

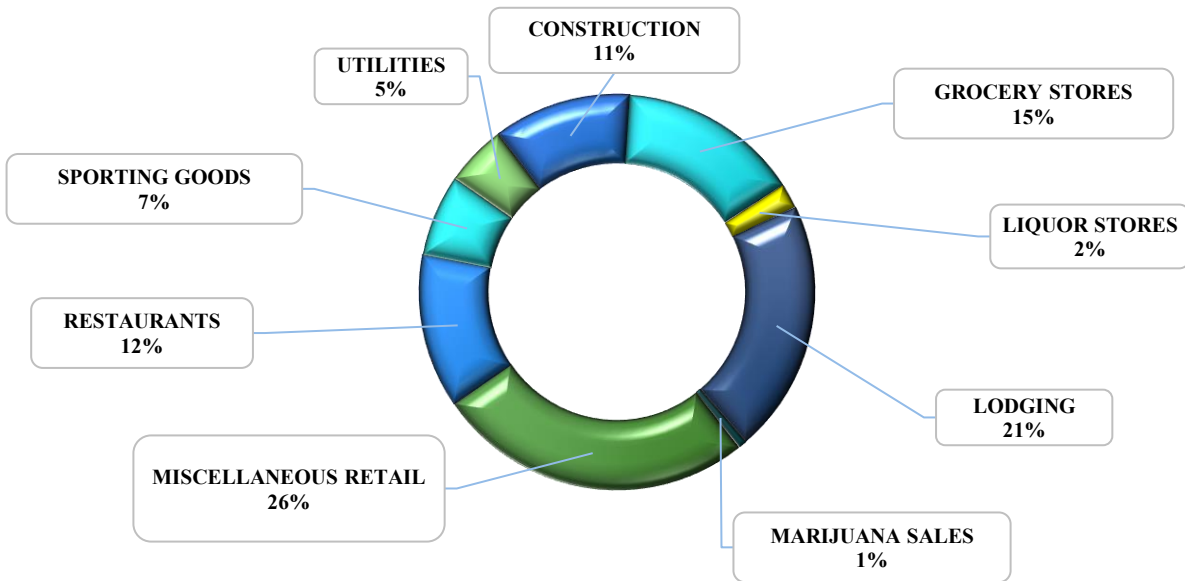
Year-To-Date Sales Tax Collections in West Steamboat area are: \$210,277 or 4.02% higher than those of 2024 year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	\$473,006	\$5,437,558
Previous Year	\$443,011	\$5,227,281
Change	\$29,995	\$210,277
% Change	6.77%	4.02%

SALES TAX COLLECTION BY MONTH AND YEAR WEST STEAMBOAT



SALES TAX BY CATEGORIES CONSTRUCTION

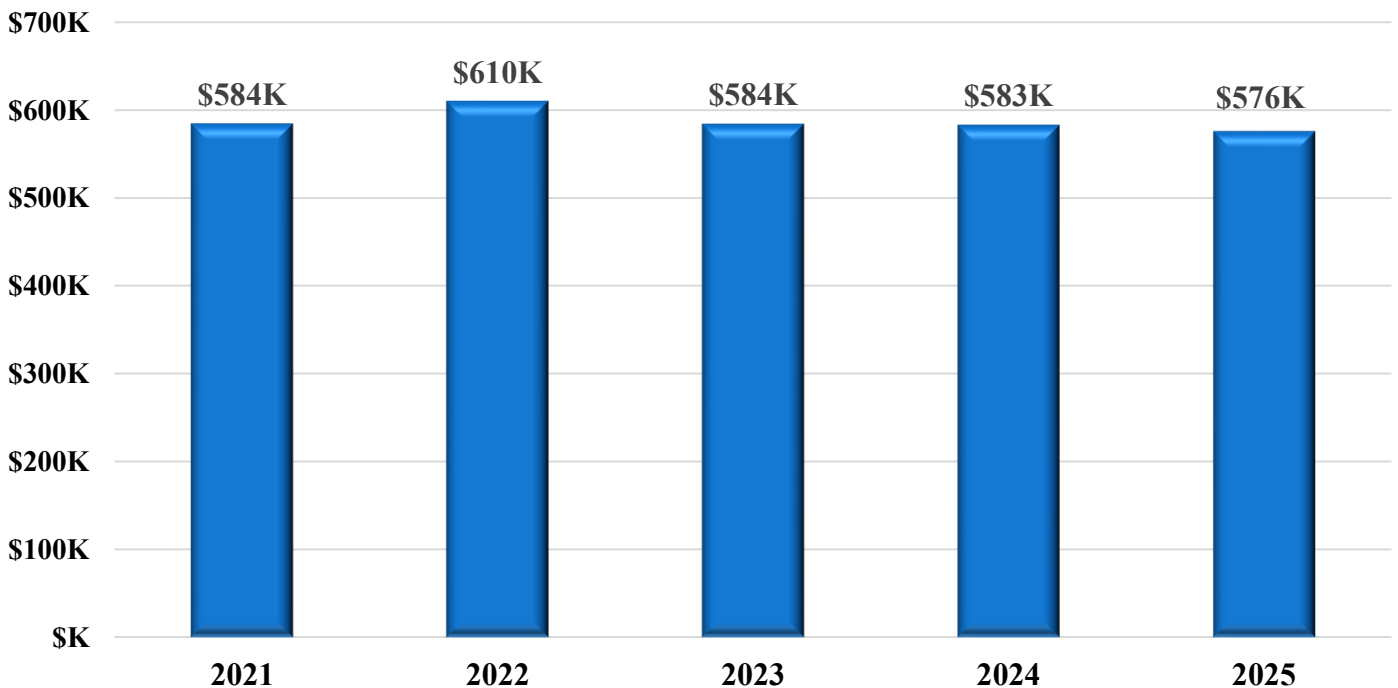


December 2025, Sales Tax Collections in Construction category decreased by: -\$7,247 or -1.24% compared to December 2024.

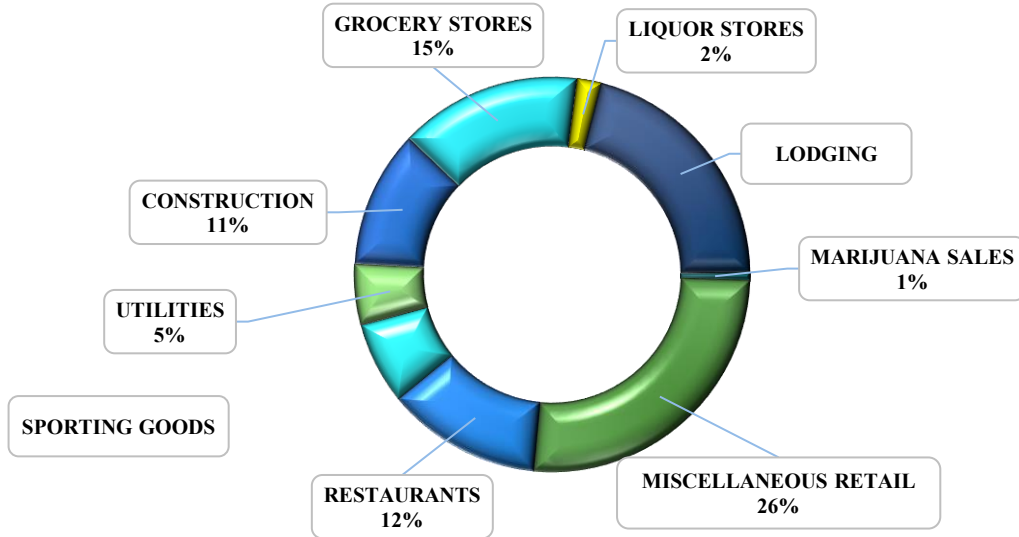
Year-To-Date Construction Tax Collections are: \$285,003 or 5.38% higher than those of 2024 year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	575,934	5,587,143
Previous Year	583,181	5,302,140
Change	-7,247	285,003
% Change	-1.24%	5.38%

SALES TAX COLLECTION BY MONTH AND YEAR CONSTRUCTION



SALES TAX BY CATEGORIES GROCERY STORES

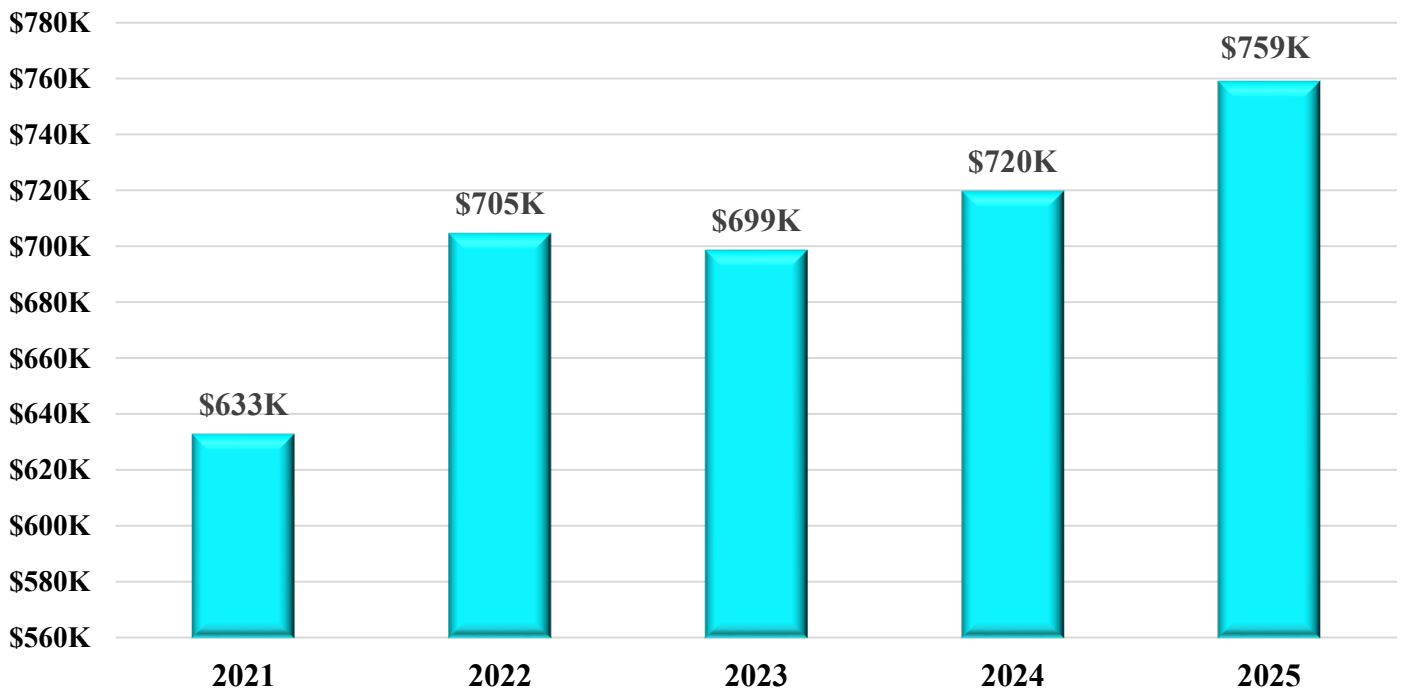


December 2025, Sales Tax Collections in Grocery Stores category increased by: \$39,319 or 5.46% compared to December 2024.

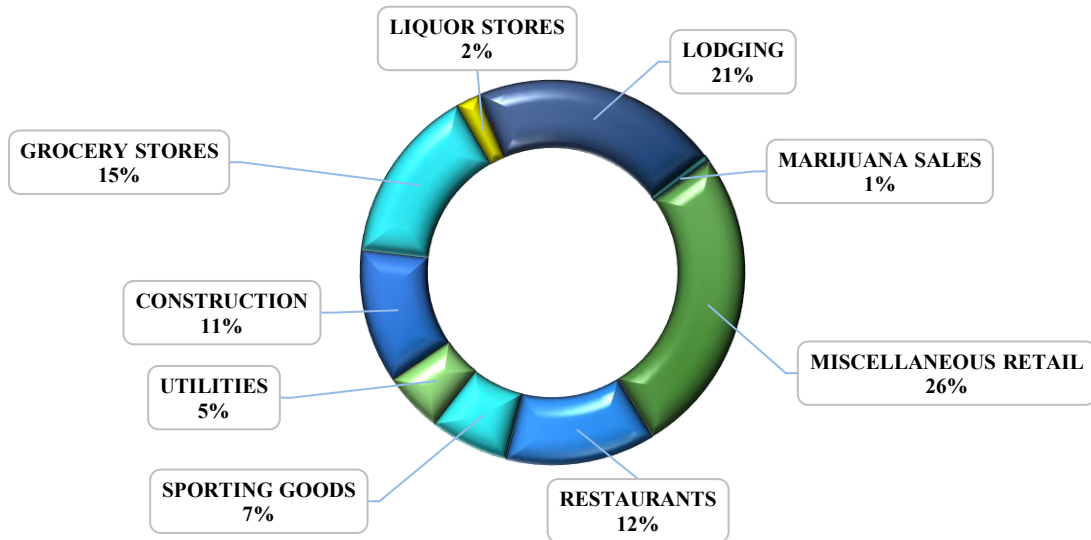
Year-To-Date Grocery Stores Tax Collections are: \$84,177 or 1.53% higher than those of year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	759,130	5,569,444
Previous Year	719,811	5,485,267
Change	39,319	84,177
% Change	5.46%	1.53%

SALES TAX COLLECTION BY MONTH AND YEAR GROCERY STORES



SALES TAX BY CATEGORIES LIQUOR STORES

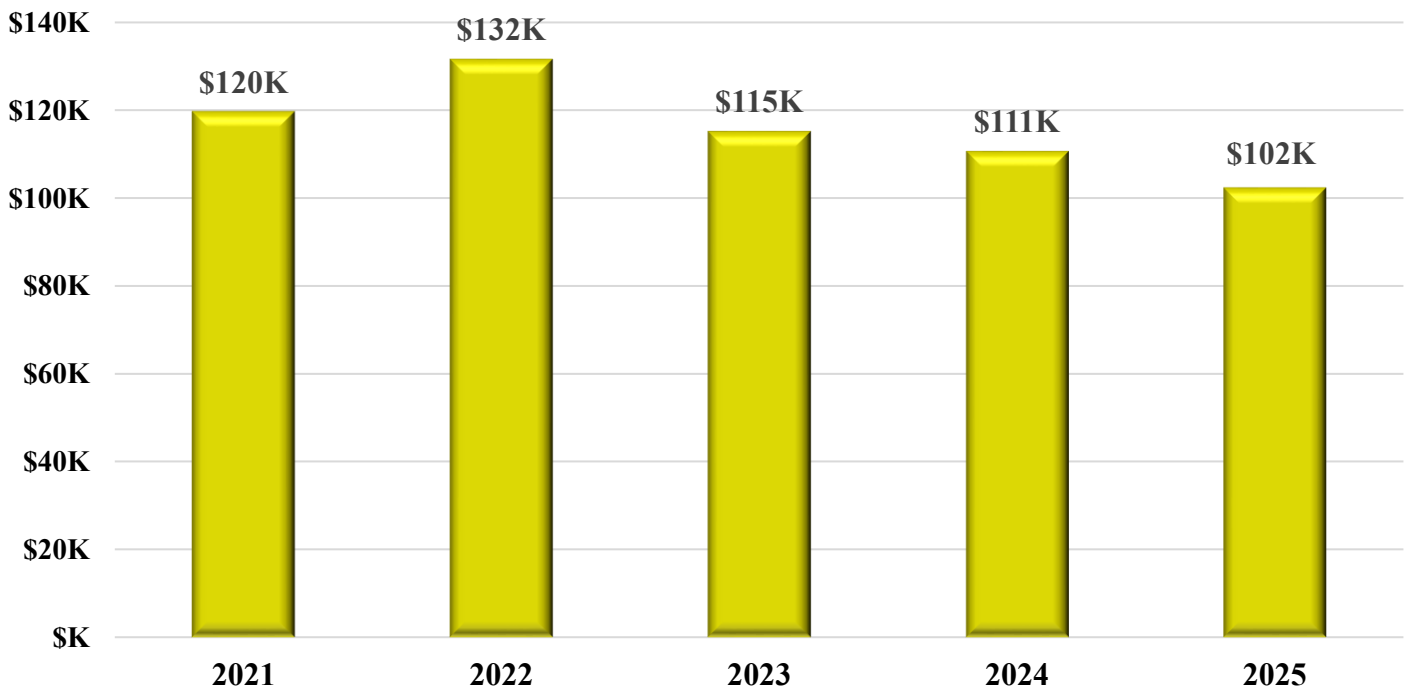


December 2025, Sales Tax Collections in Liquor Stores category decreased by: $-\$8,265$ or -7.47% compared to December 2024.

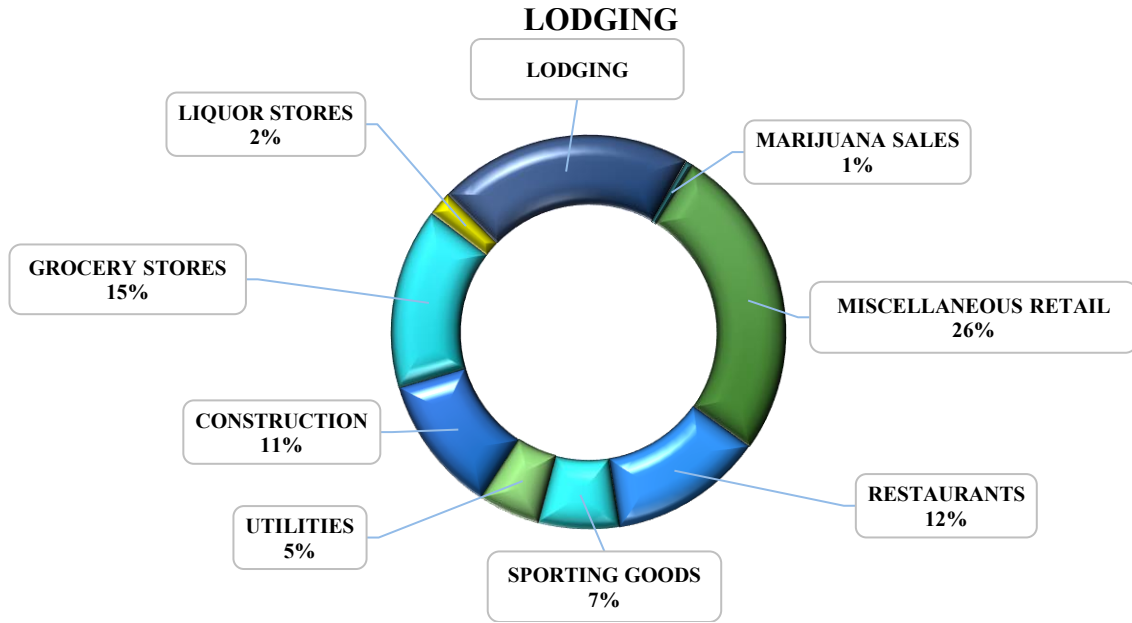
Year-To-Date Liquor Stores Tax Collections are: $-\$45,897$ or -4.62% lower than those of year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	102,448	946,951
Previous Year	110,713	992,848
Change	$-8,265$	$-45,897$
% Change	-7.47%	-4.62%

SALES TAX COLLECTION BY MONTH AND YEAR LIQUOR STORES



SALES TAX BY CATEGORIES

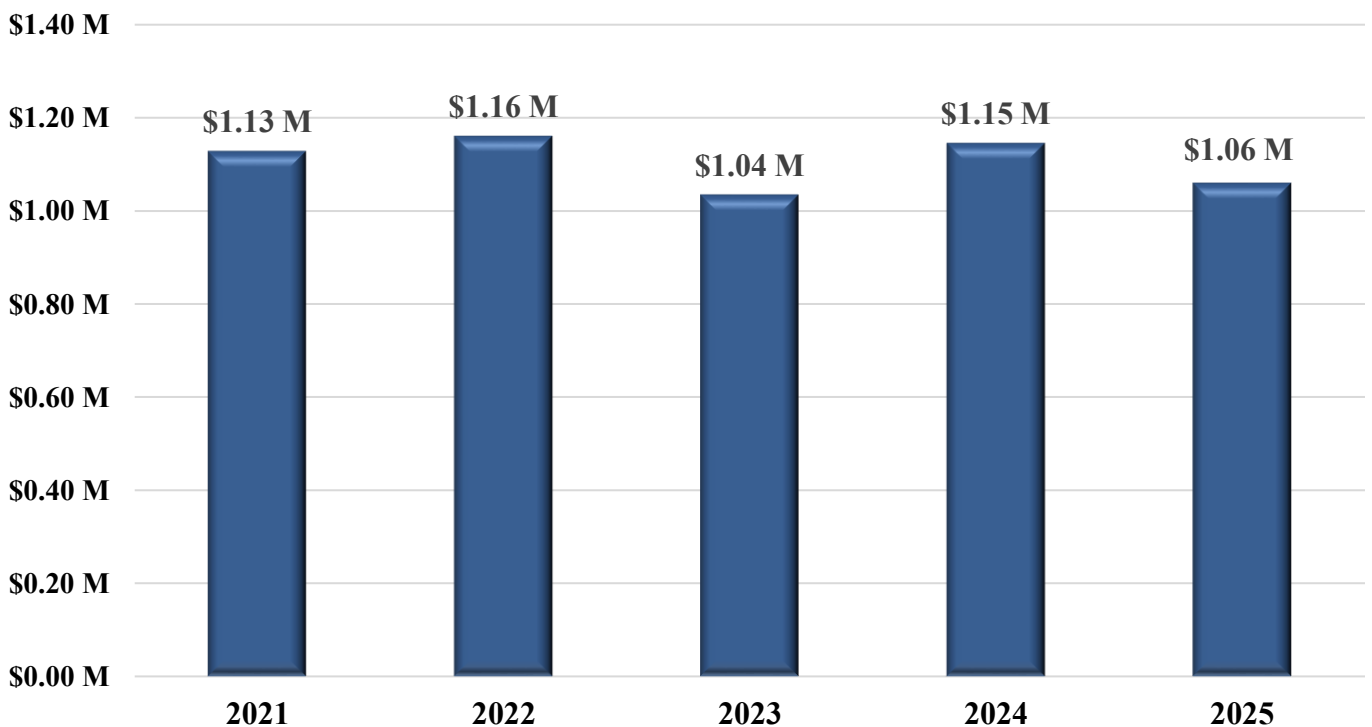


December 2025, Sales Tax Collections in Lodging category decreased by: $-\$85,555$ or -7.47% compared to December 2024.

Year-To-Date Lodging Tax Collections are: $\$129,308$ or 1.44% higher than those of year-to-date.

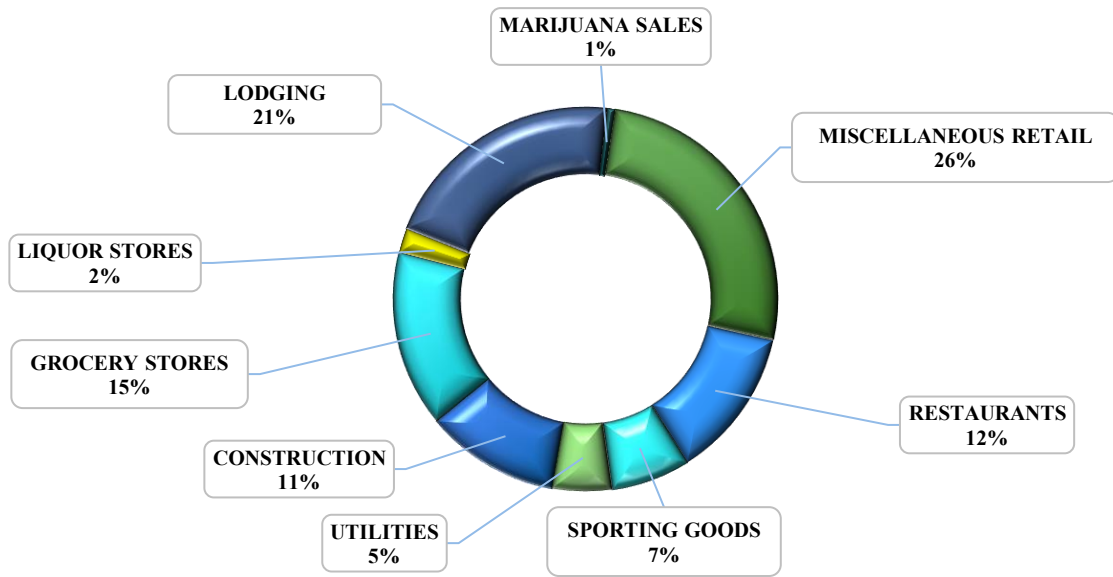
Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	1,060,425	9,122,422
Previous Year	1,145,980	8,993,114
Change	-85,555	129,308
% Change	-7.47%	1.44%

SALES TAX COLLECTION BY MONTH AND YEAR LODGING



SALES TAX BY CATEGORIES

MARIJUANA SALES

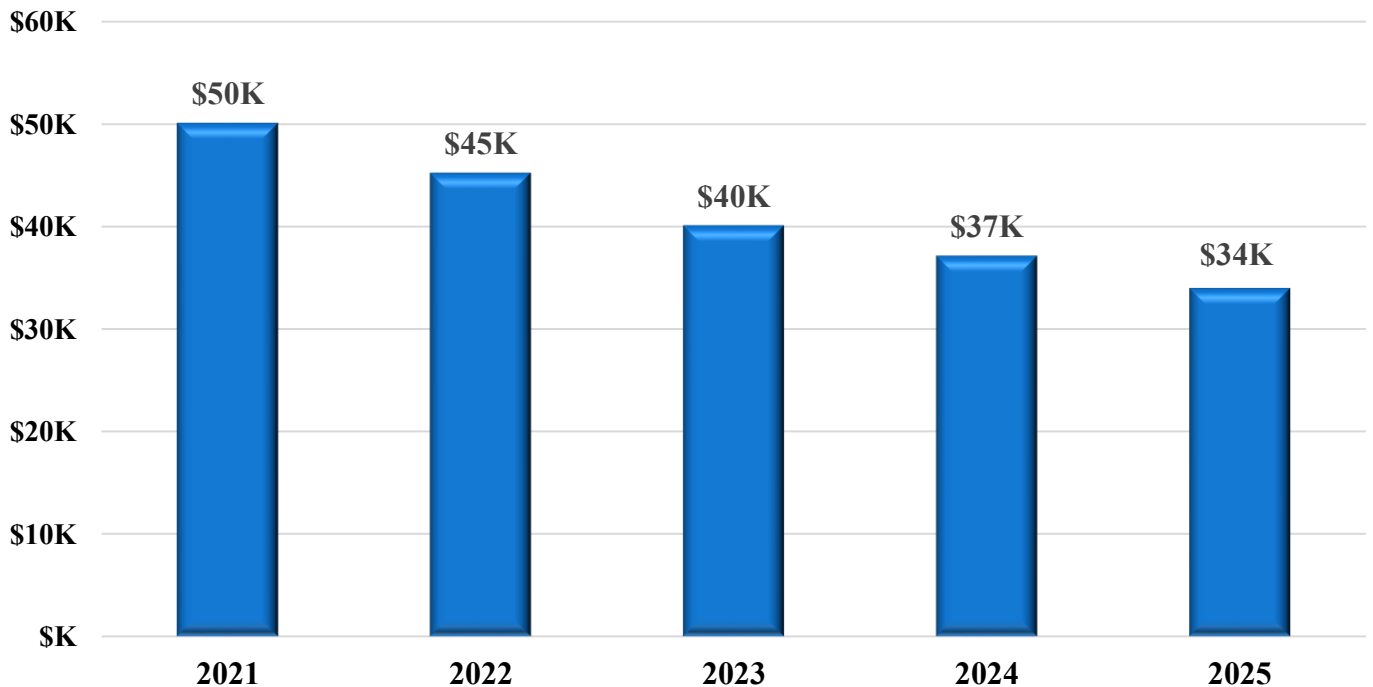


December 2025, Sales Tax Collections in Marijuana Sales category decreased by: $-\$3,176$ or -8.54% compared to December 2024.

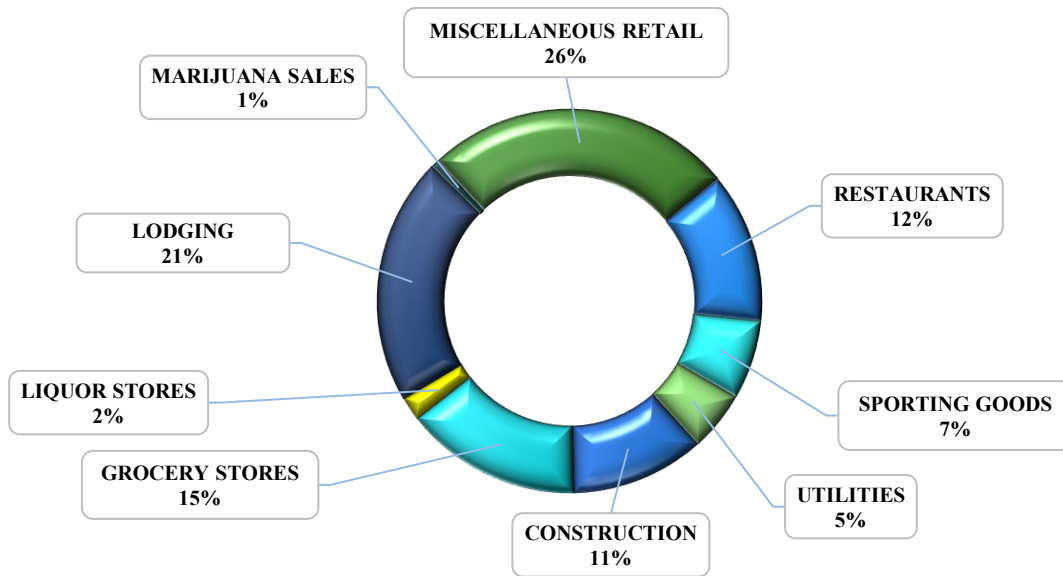
Year-To-Date Marijuana Sales Tax Collections are: $-\$48,107$ or -11.15% lower than those of year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	33,996	383,324
Previous Year	37,172	431,431
Change	$-3,176$	$-48,107$
% Change	-8.54%	-11.15%

SALES TAX COLLECTION BY MONTH AND YEAR MARIJUANA SALES



SALES TAX BY CATEGORIES MISCELLANEOUS RETAIL

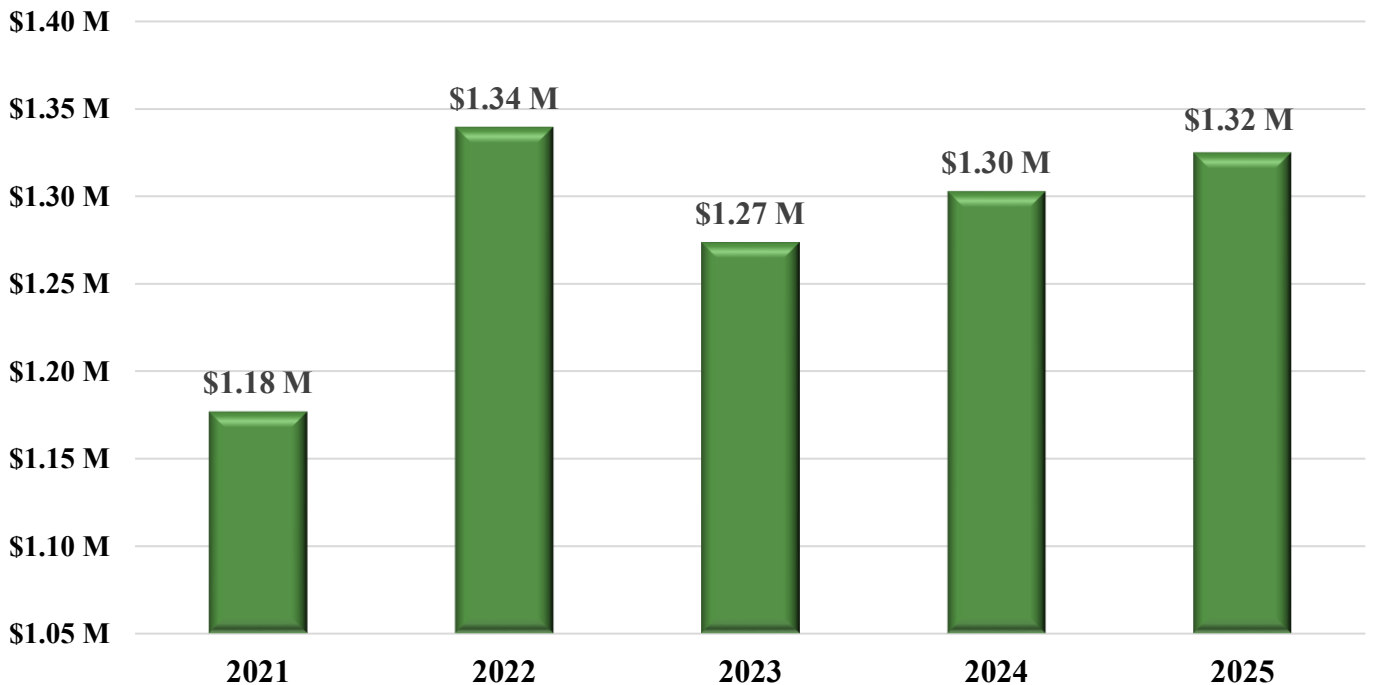


December 2025, Sales Tax Collections in Miscellaneous Retail category increased by: \$22,191 or 1.70% compared to December 2024.

Year-To-Date Miscellaneous Retail Tax Collections are: \$644,726 or 6.72% higher than those of year-to-date.

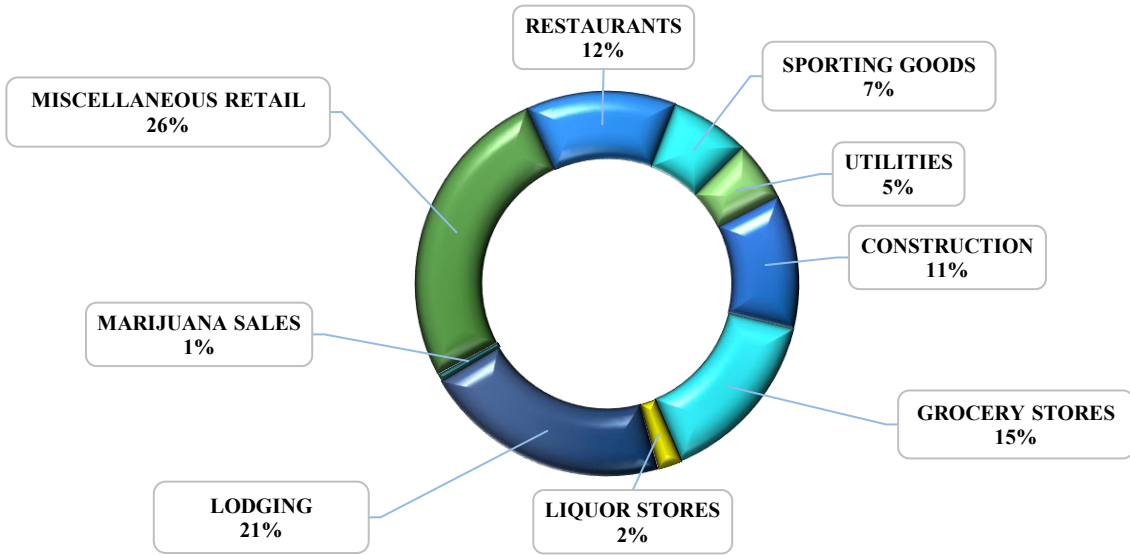
Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	1,324,875	10,237,185
Previous Year	1,302,684	9,592,459
Change	22,191	644,726
% Change	1.70%	6.72%

SALES TAX COLLECTON BY MONTH AND YEAR MISCELLANEOUS RETAIL



SALES TAX BY CATEGORIES

RESTAURANTS



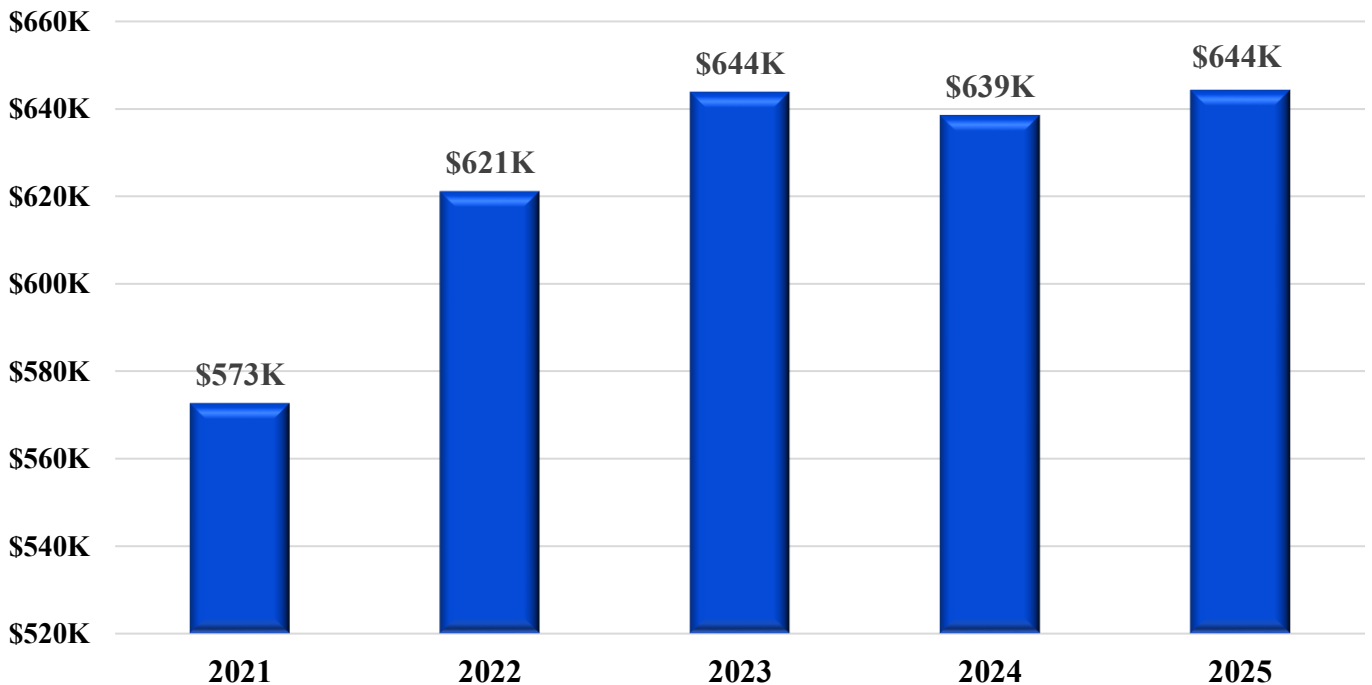
December 2025, Sales Tax Collections in Restaurants category increased by: \$5,779 or 0.91% compared to December 2024.

Year-To-Date Restaurants Tax Collections are: \$183,875 or 2.75% higher than those of year-to-date.

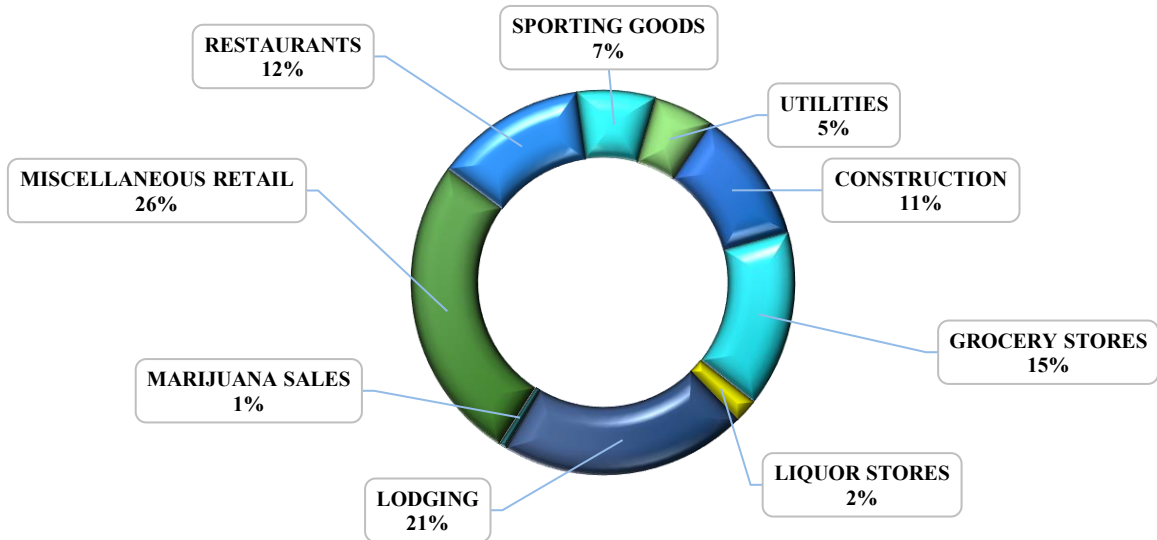
Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	644,285	6,863,149
Previous Year	638,506	6,679,274
Change	5,779	183,875
% Change	0.91%	2.75%

SALES TAX COLLECTION BY MONTH AND YEAR

RESTAURANTS



SALES TAX BY CATEGORIES SPORTING GOODS

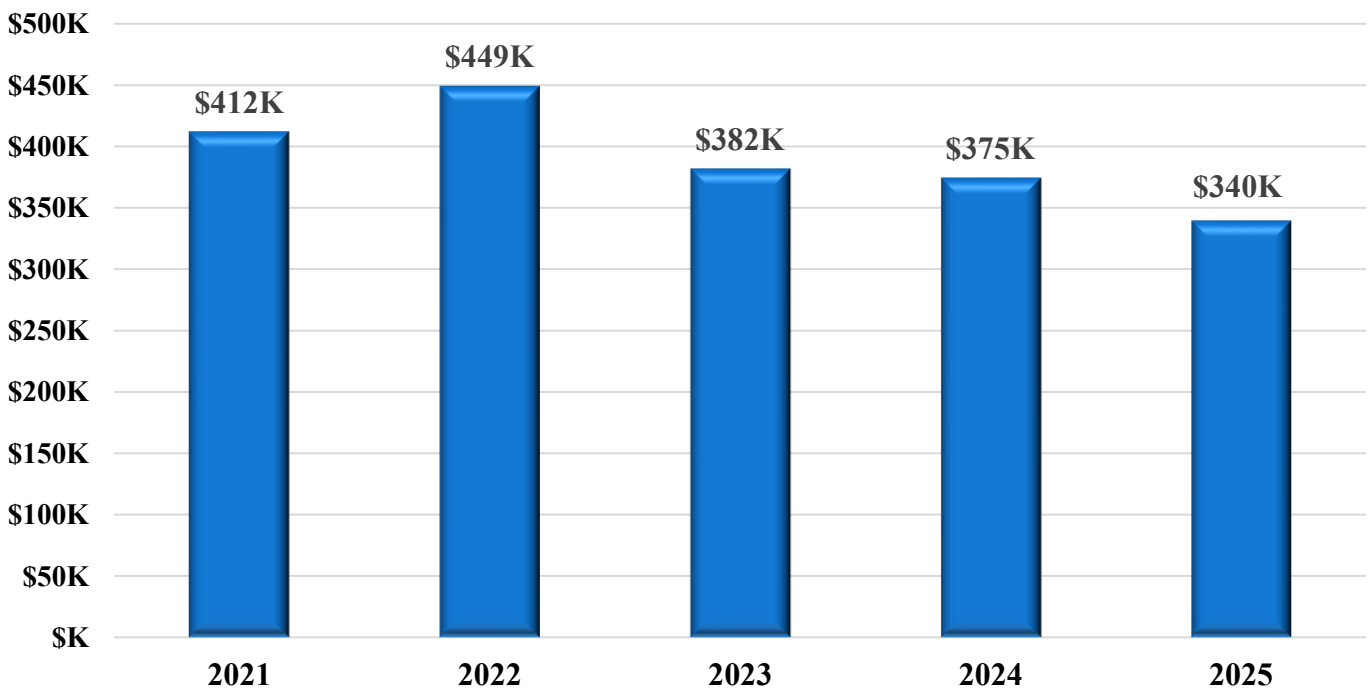


December 2025, Sales Tax Collections in Sporting Goods category decreased by: $-\$34,665$ or -9.25% compared to December 2024.

Year-To-Date Sporting Goods Tax Collections are: $-\$120,828$ or -5.51% lower than those of year-to-date.

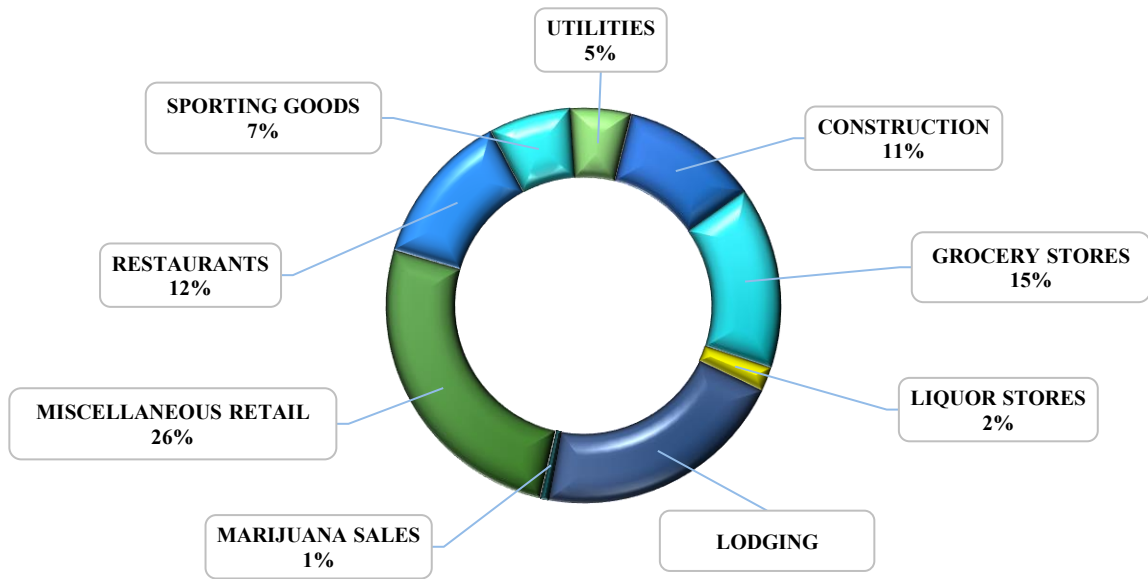
Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	340,027	2,072,613
Previous Year	374,692	2,193,441
Change	$-34,665$	$-120,828$
% Change	-9.25%	-5.51%

SALES TAX COLLECTION BY MONTH AND YEAR SPORTING GOODS



SALES TAX BY CATEGORIES

UTILITIES



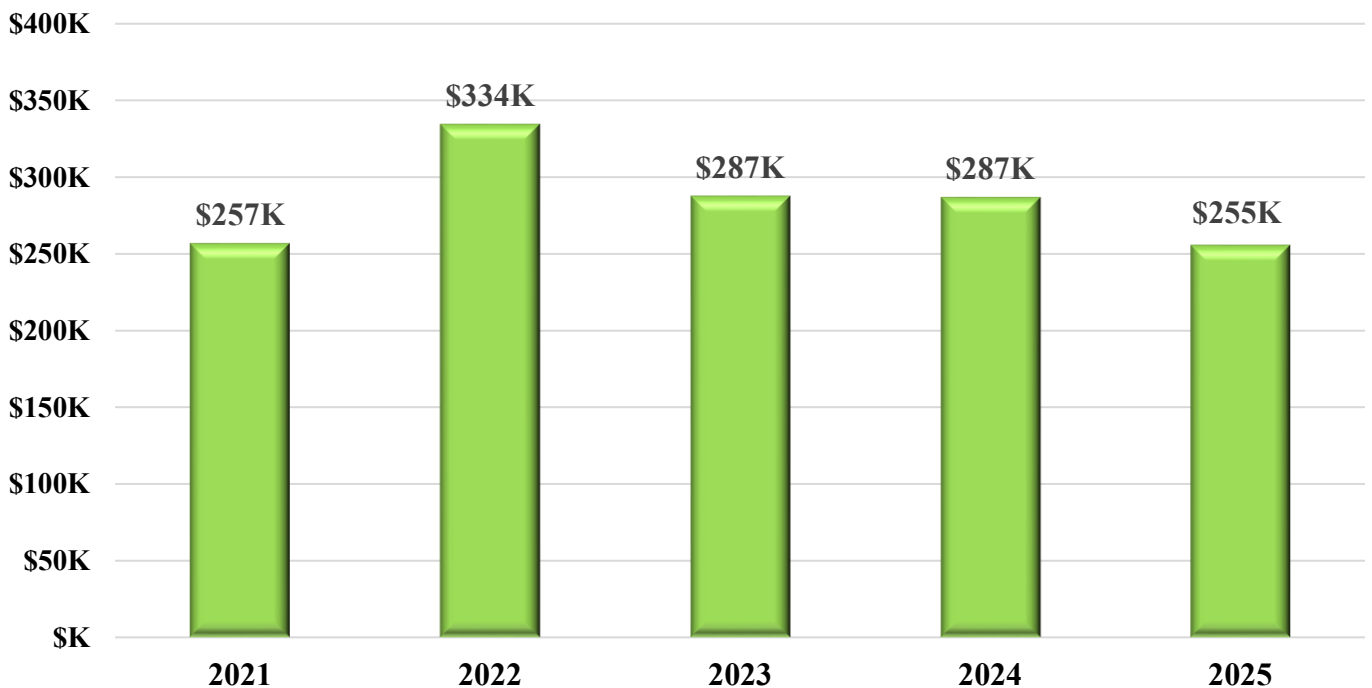
December 2025, Sales Tax Collections in Utilities category decreased by: -\$31,317 or -10.93% compared to December 2024.

Year-To-Date Utilities Tax Collections are: \$20,677 or 0.83% higher than those of year-to-date.

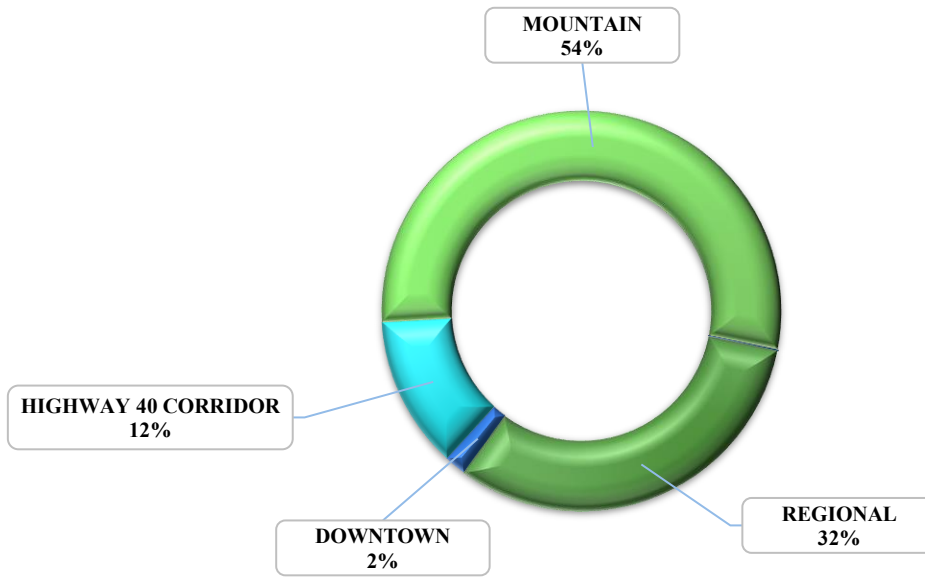
Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	255,336	2,515,079
Previous Year	286,653	2,494,401
Change	-31,317	20,677
% Change	-10.93%	0.83%

SALES TAX COLLACTION BY MONTH AND YEAR

UTILITIES



ACCOMMODATION TAX

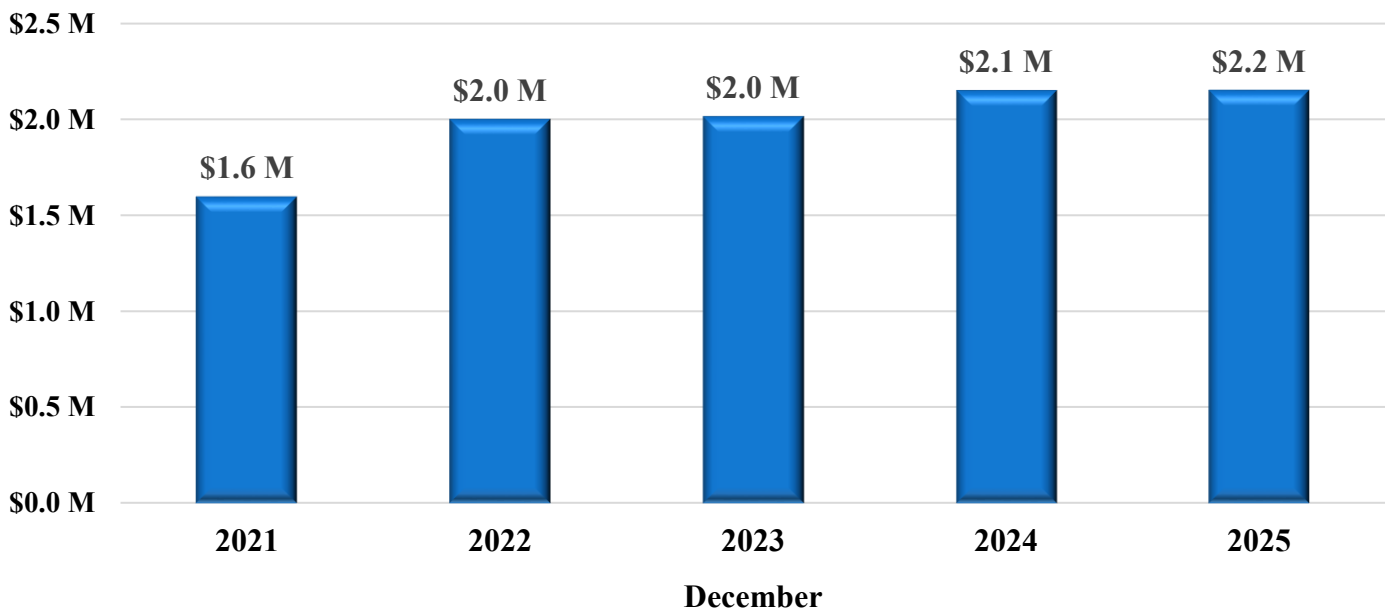


December 2025, Accommodation Tax Collections decreased by: -\$15,913 or -5.79% compared to December 2024.

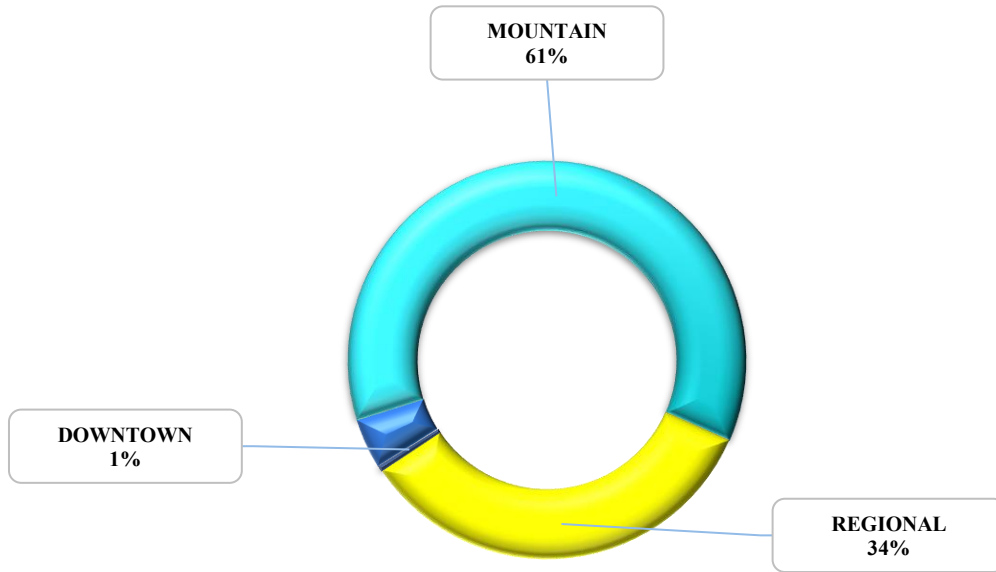
Year-To-Date Accommodation Tax Collections are: \$3,112 or 0.14% higher than those of 2024 year-to-date.

Year	Accommodation Tax Amount Total For The Month	Year To Date Accommodation Tax
Current Year	258,981	2,152,506
Previous Year	274,894	2,149,394
Change	-15,913	3,112
% Change	-5.79%	0.14%

YEAR-TO-DATE ACCOMMODATION TAX COLLECTIONS BY YEAR AND MONTH



SHORT-TERM RENTAL TAX

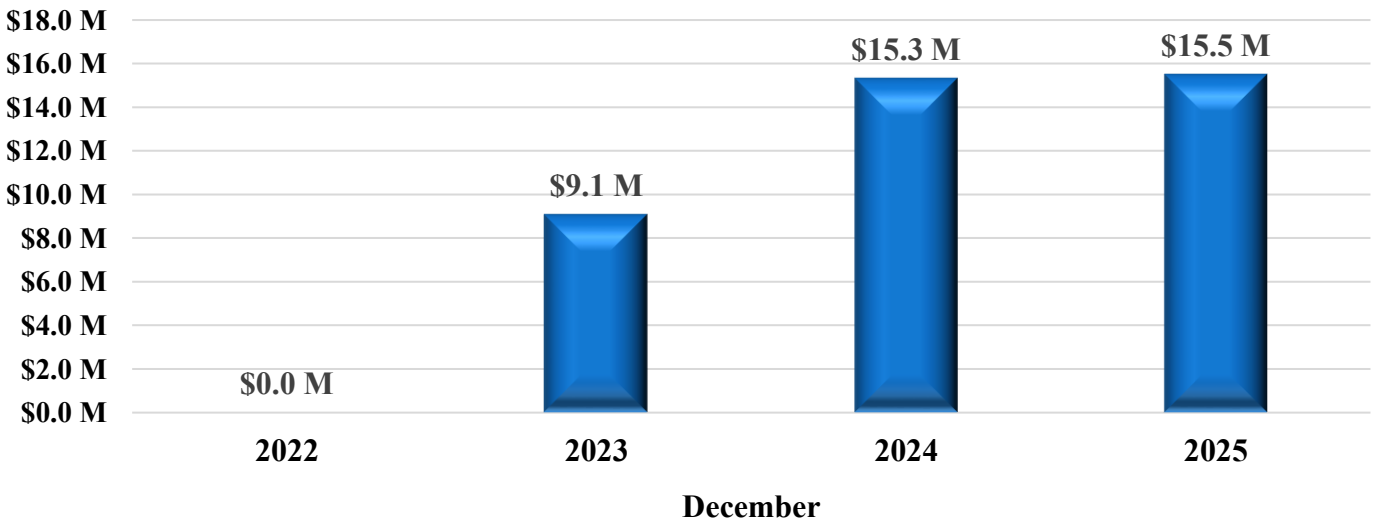


December 2025, Short-Term Rental Tax Collections decreased by: -\$129,260 or -6.06% compared to December 2024.

Year-To-Date Short-Term Rental Tax Collections are: \$175,985 or 1.15% higher than those of 2024 year-to-date.

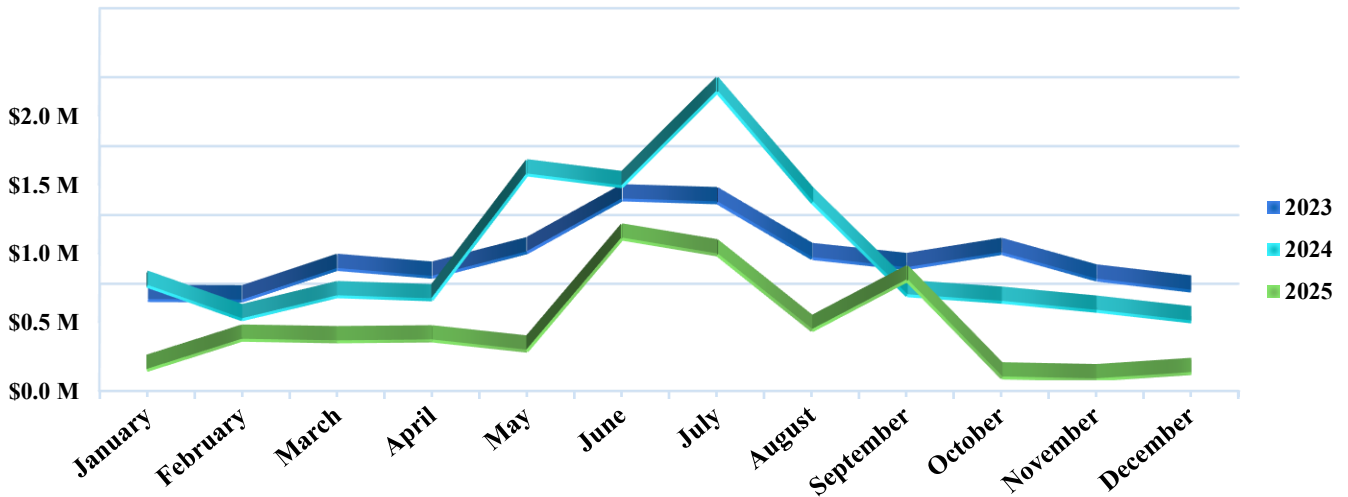
Year	STR Tax Amount Total For The Month	Year To Date STR Tax
Current Year	2,002,255	15,506,847
Previous Year	2,131,515	15,330,862
Change	-129,260	175,985
% Change	-6.06%	1.15%

YEAR-TO-DATE STR 9% TAX COLLECTIONS BY YEAR AND MONTH



FY2023: Reservations booked on or prior to December 31, 2022, for stays occurring between January 1, 2023, and April 15, 2023, were not subject to the 9% STR Tax.

BUILDING USE TAX

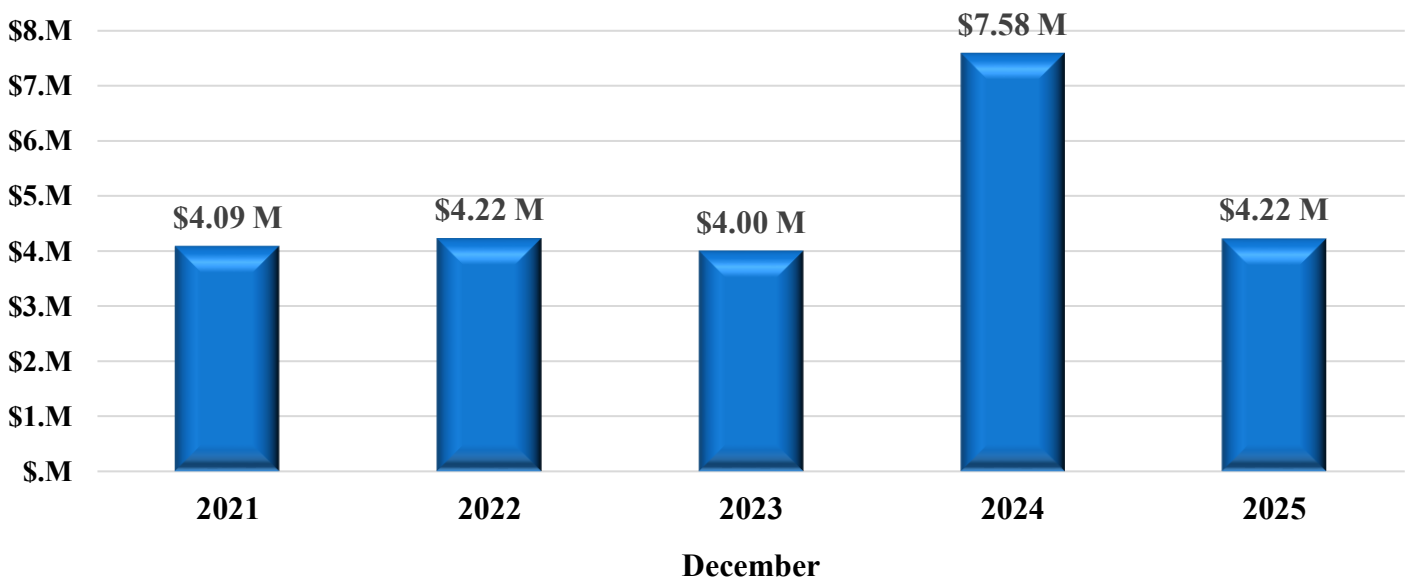


December 2025, Building Use Tax collections decreased by:-\$72,615 or -44.25% compared to December 2024.

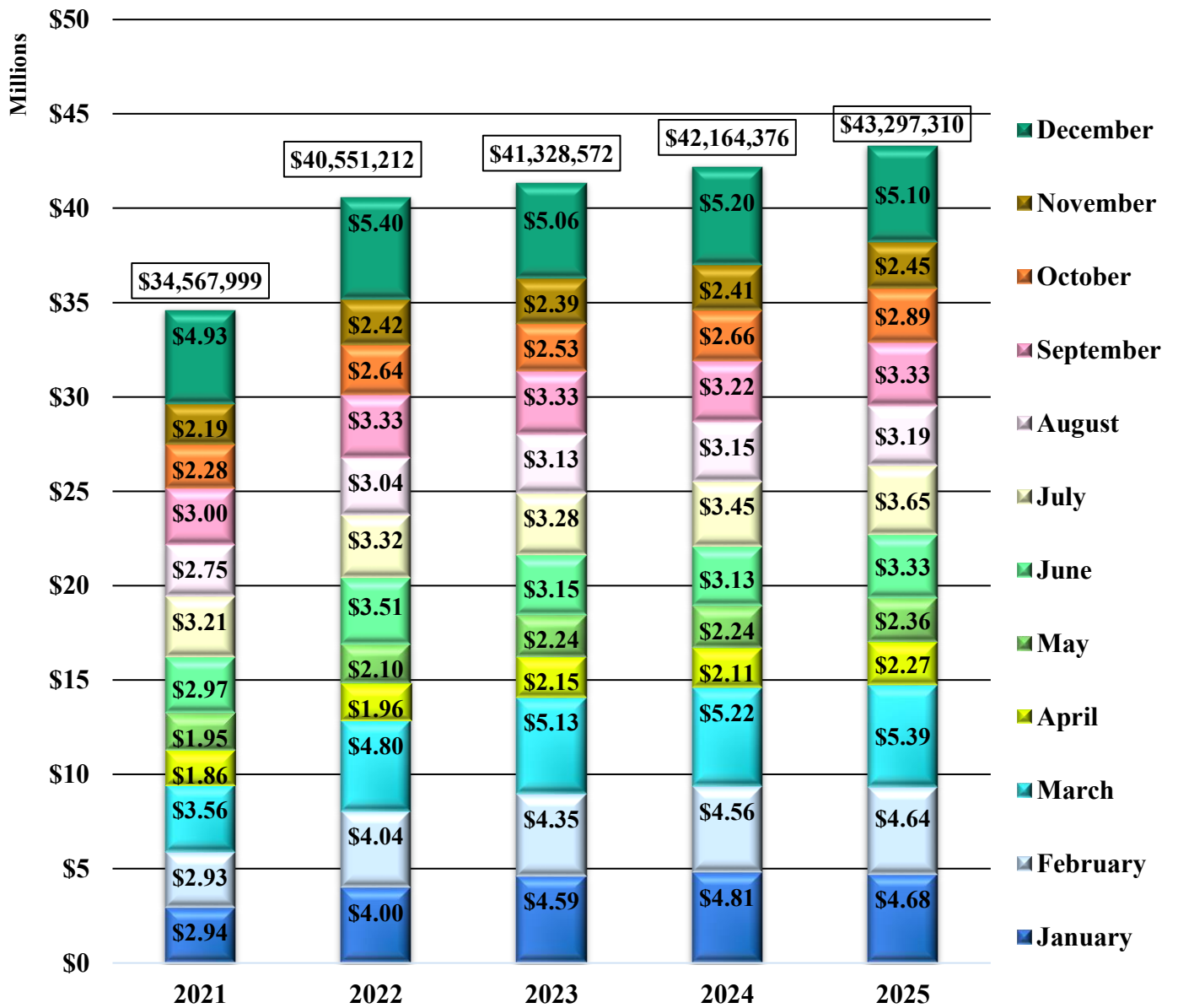
Year-To-Date Building Use Tax collections are:-\$2,770,818 or -36.54% lower than those of 2024 year-to-date.

Year	Building Use Tax Amount Total For The Month	Year To Date Building Use Tax
Current Year	91,488	4,811,986
Previous Year	164,102	7,582,804
Change	-72,615	-2,770,818
% Change	-44.25%	-36.54%

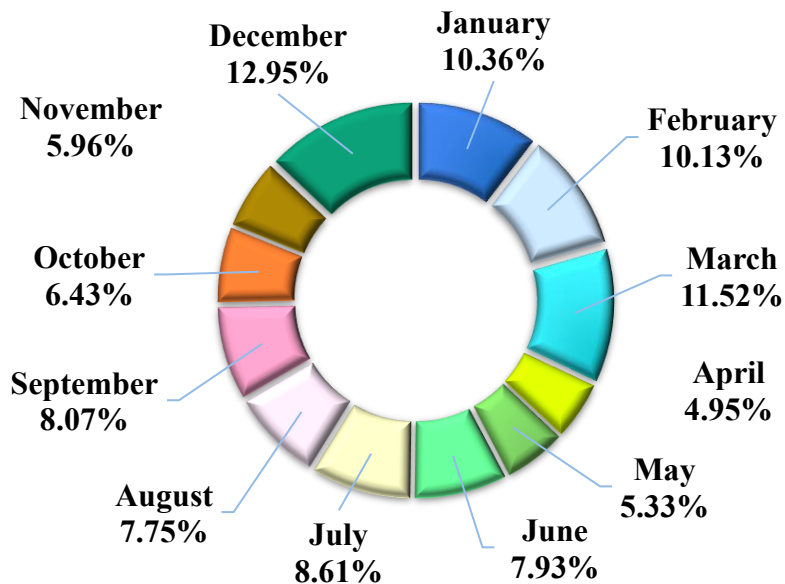
YEAR-TO-DATE BUILDING USE TAX COLLECTIONS BY YEAR AND MONTH



TOTAL TAX COLLECTIONS FOR THE PAST 5 YEARS BY MONTH

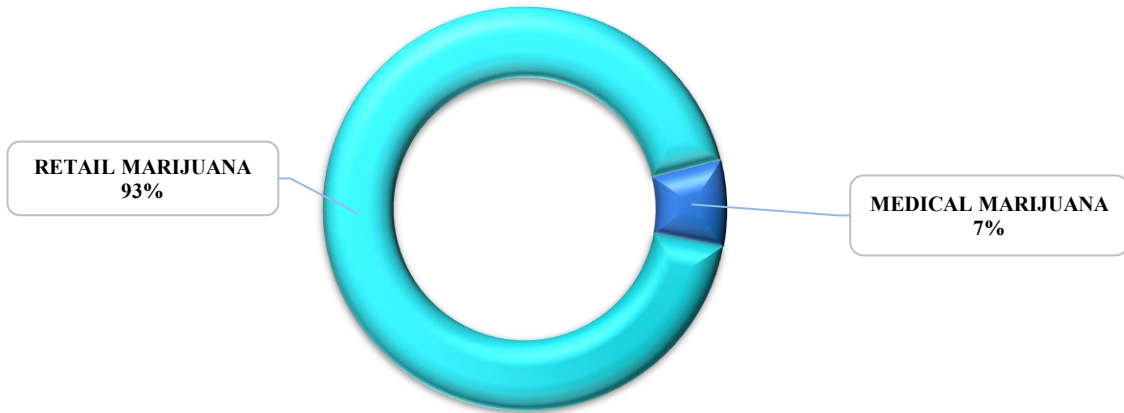


5 Years History of Each Month as a Percent of Total Collections



Year	Tax Total
2021	34,567,999.36
2022	40,551,211.91
2023	41,328,571.51
2024	42,164,375.98
2025	43,297,309.94

MARIJUANA SALES TAX

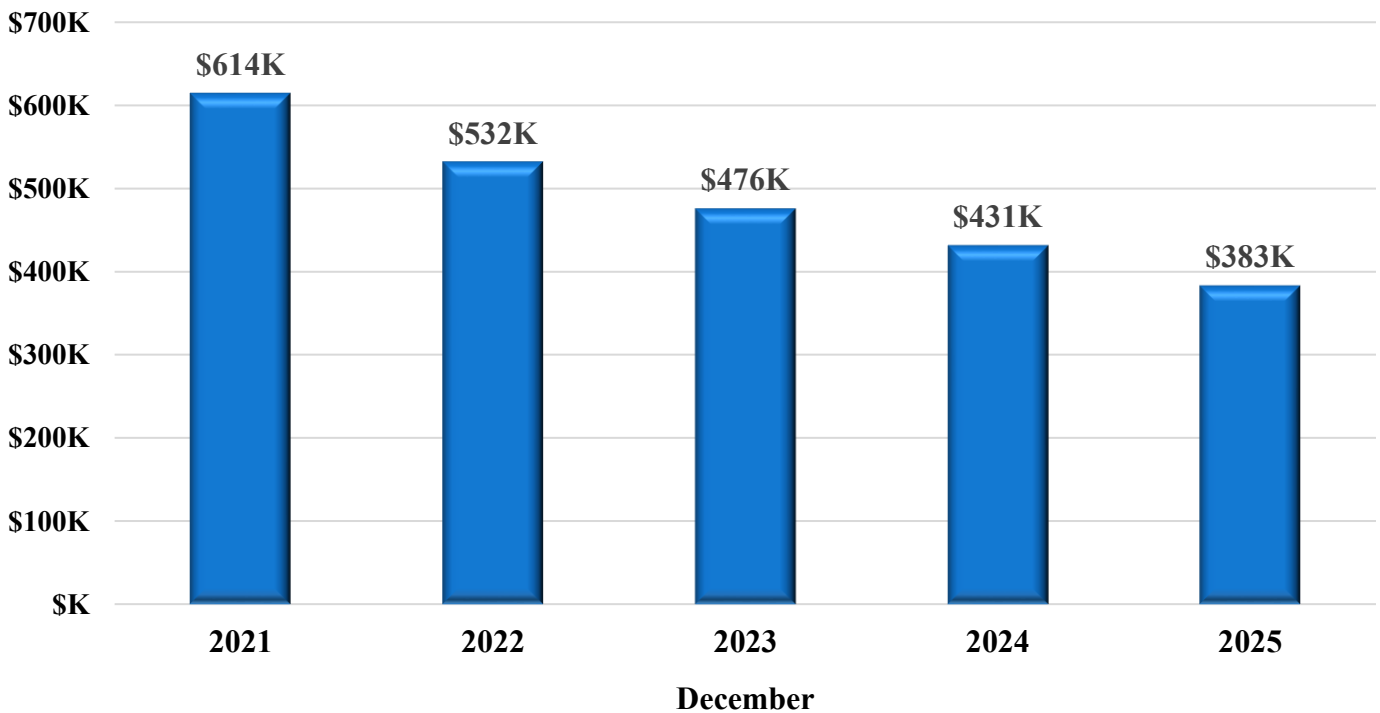


December 2025, Marijuana Sales Tax Collections decreased by: -\$3,176 or -8.54% compared to December 2024.

Year-To-Date Marijuana Sales Tax Collections are: -\$48,107 or -11.15% lower than those of 2024 year-to-date.

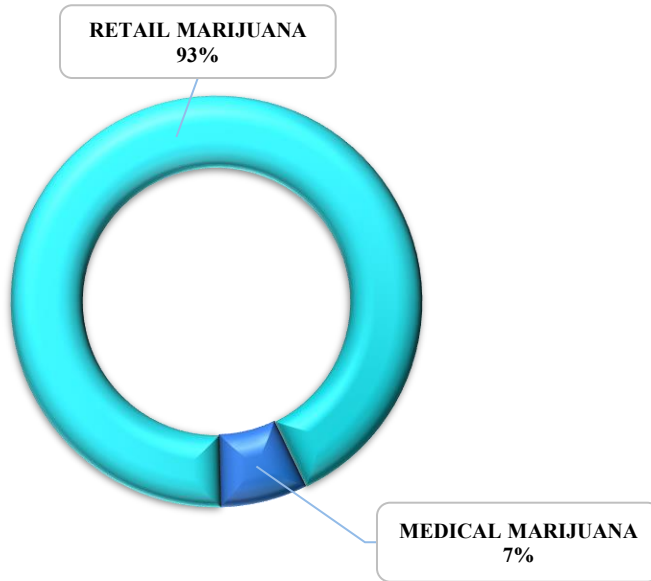
Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	33,996	383,324
Previous Year	37,172	431,431
Change	-3,176	-48,107
% Change	-8.54%	-11.15%

YEAR-TO-DATE MARIJUANA SALES TAX COLLECTIONS BY YEAR AND MONTH



MARIJUANA SALES TAX

RETAIL MARIJUANA

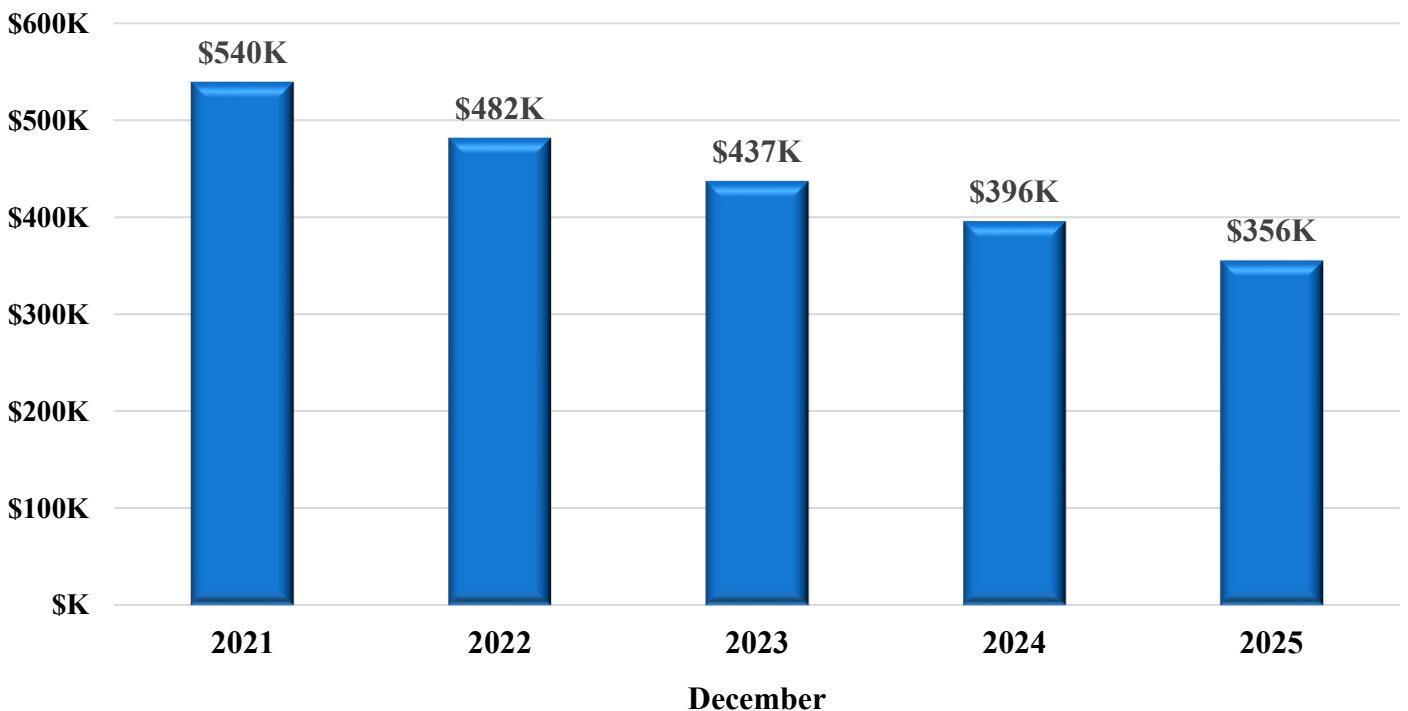


December 2025, Retail Marijuana Sales Tax Collections decreased by: -\$2,795 or -8.11% compared to December 2024.

Year-To-Date Retail Marijuana Sales Tax Collections are: -\$40,191 or -10.15% lower than those of December 2024 year-to-date.

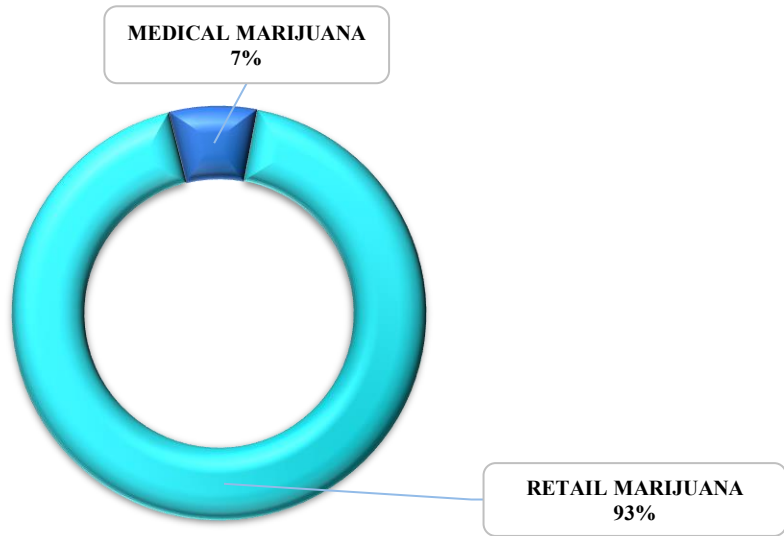
Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	31,666	355,962
Previous Year	34,461	396,153
Change	-2,795	-40,191
% Change	-8.11%	-10.15%

YEAR-TO-DATE RETAIL MARIJUANA SALES TAX COLLECTIONS BY YEAR AND MONTH



MARIJUANA SALES TAX

MEDICAL MARIJUANA

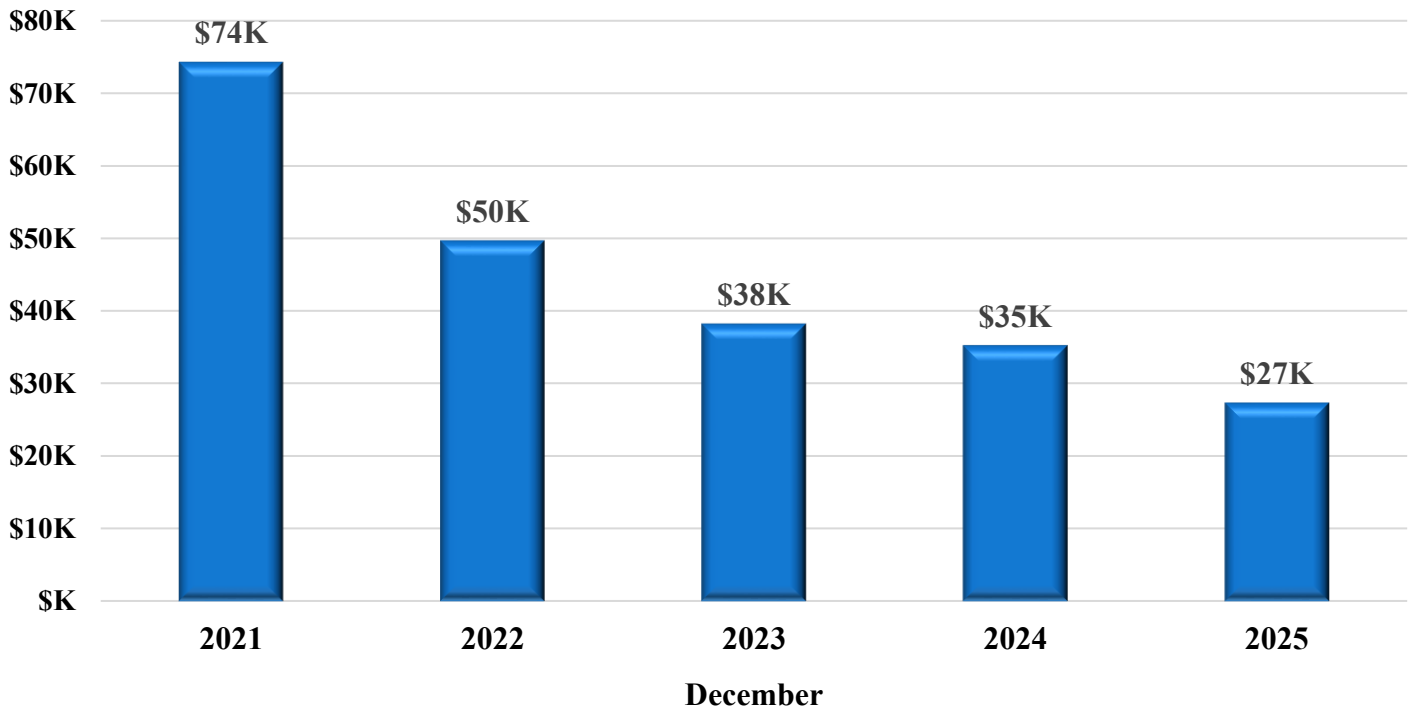


December 2025, Medical Marijuana Sales Tax Collections decreased by: -\$381 or -14.04% compared to December 2024.

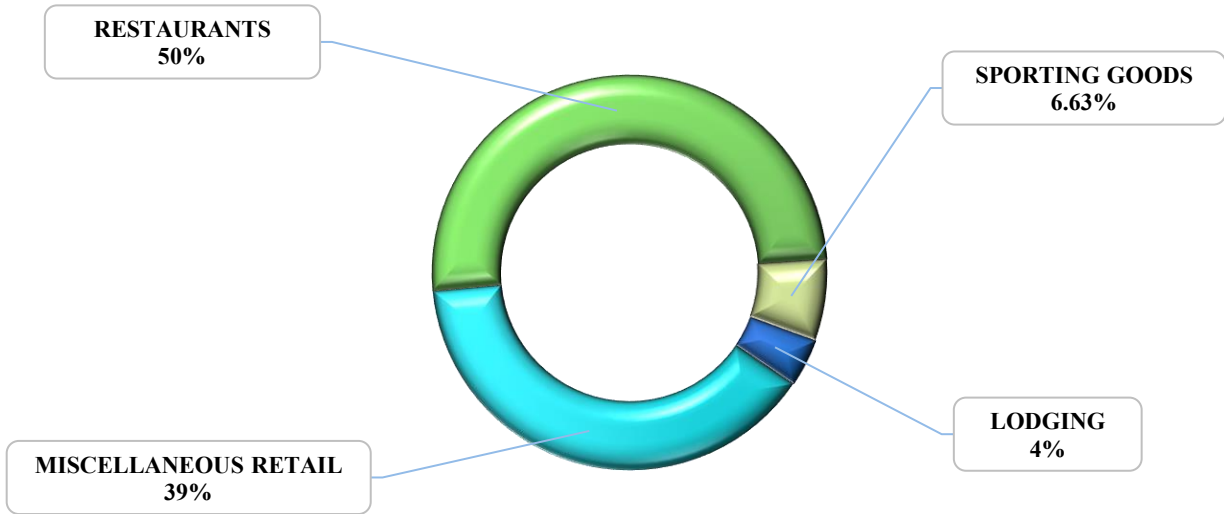
Year-To-Date Medical Marijuana Sales Tax Collections are: -\$7,916 or -22.44% lower than those of year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	2,331	27,361
Previous Year	2,711	35,278
Change	-381	-7,916
% Change	-14.04%	-22.44%

YEAR-TO-DATE RETAIL MARIJUANA SALES TAX COLLECTIONS BY YEAR AND MONTH



DOWNTOWN SALES TAX



December 2025, Downtown Sales Tax Collections increased by:\$3,110 or 0.42% compared to December 2024.

Year-To-Date Downtown Sales Tax Collections are:-\$10,191 or -0.15% lower than those of 2024 year-to-date.

Year	Sales Tax Amount Total For The Month	Year To Date Sales Tax
Current Year	743,119	7,000,059
Previous Year	740,009	7,010,250
Change	3,110	-10,191
% Change	0.42%	-0.15%

YEAR-TO-DATE DOWNTOW SALES TAX COLLECTIONS BY CATEGORY YEAR AND MONTH

