SHORT-TERM RENTAL TAXES & FEES REPORT

INFORMATION & INSTRUCTIONS

Applicable STR taxes and fees (not including STR License application fees):

1. Town Sales Tax – 3.775% (of the taxable receipts)
2. Lodging Fee – $4/night
3. Accrued Interest – Interest at 18% per year (1.5% per month) shall accrue on any unpaid balance.

Remitting STR taxes and fees:

Revenue reporting for all STRs is to be **filed quarterly** with payments due on the **15th day of the month** in J**anuary, April, July, and October** following the last month in which the fee is collected. If the 15th falls on a Saturday or Sunday, the payment is due the following Monday. All applicable taxes and fees can be paid in one payment by check, debit card, or credit card.

Retain records of the taxes you have submitted. Evidence of taxes being paid is required to be submitted as part of an STR renewal application. The reporting form is provided to assist in collecting the information necessary to be provided at the time of payment and to determine the taxes owed.

To remit taxes and fees, submit payment with the Short-Term Rental Taxes & Fees Report (below):

- In-person at reception desk 124 E Coal Creek Drive
- Over the phone at 303-499-3675 ex 100 (submitting the Short-Term Rental Taxes & Fees Report by email to the Receptionist at receptionist@superiorcolorado.gov)
- Through an STR platform (such as, VRBO or AirBnB)
    - Platform remittance must be accounted for on this form and supported with documentation (e.g. receipts).
    - Note: Despite platform's claims to contrary, they may not collect all applicable taxes and fees. Use the ledger below to calculate applicable taxes and fees.

REPORTING FORM - *COMPLETE AND SUBMIT THIS FORM AT THE TIME OF QUARTERLY PAYMENT*

REPORTING PERIOD _____

NAME OF LICENSE HOLDER _____

STR LICENSE NUMBER _____

STR LICENSE TYPE (STANDARD OR FESTIVAL) _____

STR ADDRESS _____

PERMANENT ADDRESS _____

PHONE _____

EMAIL _____

QUARTERLY LODGING FEES & SALES TAX	**YOUR ENTRY**	**EXAMPLE**
NIGHTS RENTED PER UNIT*		5 (NIGHTS)
LODGING FEE	X $4	5 X $4
LODGING FEE SUBTOTAL		$20
TOTAL REVENUE (RENTAL NIGHTS X ROOM RATE)		5 X $400 = $2,000
SALES TAX	X .03775	$2,000 X .03775
SALES TAX SUBTOTAL		$75.50
PRIOR REMITTANCE** (DOCUMENTATION REQUIRED)	-	-$75.50 (SALES TAX COLLECTED BY AIRBNB, AS SHOWN ON RECEIPTS)
REMITTANCE SUBTOTAL (SUM OF SUBTOTALS & PRIOR REMITTANCE)		$20 + $75.50 - $75.50 = $20
1.5% PER MONTH INTEREST FOR LATE PAYMENTS ONLY	X.015	3 MONTHS X .015 = 4.5%
TOTAL INTEREST		$20 X .045 = $0.90
TOTAL TAX & FEE PAYMENT (REMITTANCE SUBTOTAL + APPLICABLE INTEREST)		$20 + $0.90 = $20.90

*THE UNIT IS THE DWELLING (OF ANY SIZE OR BEDROOM COUNT) RENTED PER LISTING. FOR EXAMPLE, A 4 BEDROOM HOUSE RENTED IN A SINGLE LISTING IS 1 UNIT. HOWEVER, FOUR BEDROOMS RENTED INDIVIDUALLY IN 4 SEPARATE LISTINGS IS 4 UNITS.

**FOR EXAMPLE, SALES TAX COLLECTED THROUGH AIRBNB, VRBO, OR OTHER STR PLATFORM.

Accounting Codes for STRs (for staff use only):

- Lodging fee: 10-34-4200
- Sales tax: 10-31-1300
- Standard licenses: 10-32-2190
- Festival licenses: 10-32-2240