

**Summit County
Sales Tax Rates**

Type of Tax	Unincorporated Summit County	Blue River	Breckenridge	Copper Mtn	Dillon	Frisco	Keystone	Montezuma	Silverthorne	Wildernest- Mesa Cortina
State of Colorado	2.900%	2.900%	2.900%	2.900%	2.900%	2.900%	2.900%	2.900%	2.900%	2.900%
Summit County	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%	2.000%
City	0.000%	2.500%	2.500%	0.000%	2.500%	2.000%	0.000%	2.000%	2.000%	0.000%
Mass Transit	0.750%	0.750%	0.750%	0.750%	0.750%	0.750%	0.750%	0.750%	0.750%	0.750%
Affordable Housing *	0.725%	0.725%	0.725%	0.725%	0.725%	0.725%	0.725%	0.725%	0.725%	0.725%
Buffalo Mtn Metro District	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	4.000%
Lodging	0.000%	3.400%	3.400%	0.000%	2.000%	2.350%	0.000%	0.000%	6.000%	0.000%
Base Sales Tax Rate	6.375%	8.875%	8.875%	6.375%	8.875%	8.375%	6.375%	8.375%	8.375%	10.375%
Sales Tax Rate w/Lodging Tax	6.375%	12.275%	12.275%	6.375%	10.875%	10.725%	6.375%	8.375%	14.375%	10.375%

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

**Effective January 1, 2020, a countywide sales tax on nicotine products went into effect. This local nicotine sales tax is on top of the above rates.