

**Summit County  
Sales Tax Rates**

<b>Type of Tax</b>	<b>Unincorporated Summit County</b>	<b>Blue River</b>	<b>Breckenridge</b>	<b>Copper Mtn</b>	<b>Dillon</b>	<b>Frisco</b>	<b>Keystone</b>	<b>Montezuma</b>	<b>Silverthorne</b>	<b>Wilderness</b>
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***	2.000%	3.400%	3.400%	2.000%	2.000%	2.350%	2.000%	0.000%	6.000%	2.000%
<b>Base Sales Tax Rate</b>	<b>6.375%</b>	<b>8.875%</b>	<b>8.875%</b>	<b>6.375%</b>	<b>8.875%</b>	<b>8.375%</b>	<b>6.375%</b>	<b>8.375%</b>	<b>8.375%</b>	<b>10.375%</b>
<b>Sales Tax Rate w/Lodging Tax</b>	<b>8.375%</b>	<b>12.275%</b>	<b>12.275%</b>	<b>8.375%</b>	<b>10.875%</b>	<b>10.725%</b>	<b>8.375%</b>	<b>8.375%</b>	<b>14.375%</b>	<b>12.375%</b>

\*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.

\*\*\*Effective January 1, 2023, a countywide lodging tax on lodging less than 30 days within unincorporated Summit County went into effect.