



GENERAL TAX INFORMATION GUIDE

INTRODUCTION

Nestled in the heart of the Rocky Mountains, the Town of Breckenridge is home rule government and authorized to collect its own taxes. This packet is intended to provide general tax information for anyone conducting business in the Town of Breckenridge. It provides information about the sales tax and accommodation tax laws imposed by the Town of Breckenridge, and instructions on how to complete the sales and accommodations tax return.

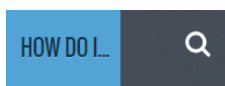
The packet does not give all of the information contained in the tax codes. If you would like a copy of the tax codes or if you have any questions regarding tax, you may obtain a copy on the Town's website at www.townofbreckenridge.com or you may contact the Town of Breckenridge Finance Division at the address and telephone number listed below.

Town of Breckenridge
Finance & Municipal Services Division
PO Box 8629
Breckenridge, CO 80424
970-453-3182
WebsiteFinance@townofbreckenridge.com

WHO MUST HAVE A LICENSE/REGISTER

I'M PLANNING ON OPERATING A BUSINESS (OR RENTING AN ACCOMMODATION UNIT) IN THE TOWN OF BRECKENRIDGE, WHERE DO I START?

Business owners must obtain a Town of Breckenridge Business License in order to engage in business in the Town of Breckenridge. To obtain a Business License, visit our website www.townofbreckenridge.com (HOW DO I.../Apply for/A business license) or contact the Finance office for an application. After your application is received and approved, a business license will be emailed to you, with the email address provided at the time of your application. Sales tax returns will be available for online filing on the Xpress Bill Pay website. Please refer to our online filing guide, for instructions on how to file and pay your sales tax online.



To read about the Town of Breckenridge town code on business licenses, please refer to Chapter 1, of Title 3 of the Breckenridge Town Code for definition.

TYPES OF LICENSES *Please note all licenses must be renewed annually.

In-Town Business

The most common business type is the In-Town Business, or a business which operates from a fixed location within the Town of Breckenridge. This would include, but is not limited to, retail stores, restaurants, and offices. All In-Town Business Licenses require a signature sign-off from the Building Department to assure compliance with all building codes. Annual Fee: \$200.00 plus \$10.00 per employee.

In-Home Occupation

An In-Home Occupation is a business operated from a residence within the Town of Breckenridge. All in-home occupations are subject to [specific conditions](#) and require a onetime approval from the Community Development Department. Complete and submit a [Class D permit](#) application together with the license fee (\$60.00). Annual Fee: \$50.00

Lodge/Bed & Breakfast

Lodge and Bed and Breakfast businesses consist of multiple rental rooms or units held in common ownership. Annual Fee: \$200 plus \$10.00 per employee AND \$50.00 per bedroom.

Vendor

Businesses not physically located in Breckenridge, but which otherwise come into Town to do business, such as a contractor from Denver who is building a house in Breckenridge, must purchase a Vendor's license.

Regular Vendor

For out-of-Town businesses that work in Breckenridge on a consistent basis throughout the year
Annual fee: \$100.00

Seasonal Vendor

For out-of-Town businesses that work in Breckenridge on an infrequent basis or for less than four months during a calendar year.
Annual fee: \$50

STATE AND COUNTY TAX INFORMATION

The Colorado Secretary of State is the agency where businesses register trade names. The toll-free telephone number for the New Business Hotline is 303-894-2200 or <http://www.sos.state.co.us/>. State application forms and general information for conducting business in Colorado are available by calling that number. The Colorado Department of Revenue collects state and county taxes. Colorado Business Registration forms, CR100, and instructions are available on the state's website <http://www.revenue.state.co.us/>.

Regarding licensing for Summit County, according to Resolution 90-46, before the Board of County Commissioners and the County of Summit, any person selling a product in unincorporated Summit County shall make application to the Clerk and Recorder's Office. Once the application is obtained, approval from the Zoning Department is granted or denied. If granted, the Board of County Commissioners shall consider such application at their next meeting. Businesses licenses are due and payable the month they are approved and expire in one year

COLLECTING SALES & ACCOMMODATIONS TAXES

WHO MUST COLLECT SALES TAX?

Every retailer or vendor engaged in business and selling at retail shall be liable and responsible for the payment of an amount equivalent to two and one half percent (2.5%) of all sales made by them of commodities or services specified in Section 3-1-3 of the Breckenridge Town Code.

It is also important to note that the Town of Breckenridge and the State of Colorado levy sales tax on the "sale of business assets other than inventory." If you are planning to sell or purchase an existing business, please be sure that the correct amount of sales tax is collected on the sale of all tangible personal property, not included in inventory, associated with the sale. These items include, but are not limited to, computers, desks, chairs, tables, mattresses, etc. For your convenience, the Town of Breckenridge has provided a return form on the Town's website.

Sales Tax-Town of Breckenridge, CO

STATE	2.900%	State
TOWN	2.500%	Town
MHA¹ - TOWN*	0.725%	Special District
COUNTY - TOWN	2.000%	County
MTS² - COUNTY*	0.750%	Special District
	<u>8.875%</u>	

¹ Multi-Jurisdictional Housing Authority

² Mass Transportation System

* MHA and County Tax distributed to the Town include a Vendor Fee, shown as "NOT TO TOWN"

WHO MUST COLLECT ACCOMMODATIONS TAX?

Any person who furnishes for lease or rental any hotel room, motel room, or other accommodation unit located in the Town shall, in addition to the two and one half percent (2.5%) sales tax, collect an excise tax of three and four-tenths percent (3.4%) of the entire amount charged to any person or persons for lodging services, unless the rental period is for more than (30) consecutive days during the calendar year or receding year.

Accommodations Tax-Town of Breckenridge, CO

STATE	2.900%	State
TOWN	2.500%	Town
ACCOMODATIONS TAX	3.400%	Town
MHA¹ - TOWN*	0.725%	Special District
COUNTY - TOWN	2.000%	County
MTS² - COUNTY*	0.750%	Special District
	12.275%	

¹ Multi-Jurisdictional Housing Authority

² Mass Transportation System

* MHA and County Tax distributed to the Town include a Vendor Fee, shown as "NOT TO TOWN"

WHO MUST COLLECT MARIJUANA TAX?

Every retailer or vendor engaged in business and selling retail marijuana shall be liable and responsible for the payment of an additional tax amount equivalent to five percent (5%) of all sales made by them of marijuana specified in Section 3-9-2 of the Breckenridge Town Code.

Marijuana Tax-Town of Breckenridge, CO

STATE	2.900%	State
TOWN	2.500%	Town
MARIJUANA TAX	5.000%	Town
MHA¹ - TOWN*	0.725%	Special District
COUNTY - TOWN	2.000%	County
MTS² - COUNTY*	0.750%	Special District
	13.875%	

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DELIVERIES

Sales of tangible personal property for delivery to a destination within the Town limits by the vendor or an agent for the vendor are taxable irrespective of the physical location of the vendor's place of business. Please note that the delivery charges included in gross or billed separately on a taxable sale ARE also taxable. To determine if a delivery address is located within the Town limits, please refer to the Town's website, www.townofbreckenridge.com (Your Government/Finance/Taxes; click on Find Local Taxes by Address in the left hand column).

Sales of tangible personal property located within the Town limits and delivered to the purchaser by the vendor, agent for the vendor, or by common carrier to a destination outside the Town for use outside the Town are not taxable by the Town.

UNLAWFUL TO ASSUME OR ABSORB TAX

It is unlawful for any retailer to hold out or state to the public or to any consumer, directly or indirectly, that the tax or any part thereof shall be assumed or absorbed by the retailer, or if added, that it or any part thereof shall be refunded. Retailers selling through a vending machine or selling alcoholic beverages by the drink may include the sales tax in the sales price but they may not advertise or hold out to the public in any manner, directly or indirectly that the sales tax is not considered as an element in the sales price to the consumer.

COLLECTION AND REFUND OF DISPUTED TAX

Should a dispute arise between the purchaser and seller as to whether or not any sales of a commodity or service is exempt from taxation, the seller shall collect and the purchaser shall pay such tax, and the seller shall issue to the purchaser a receipt or certificate showing the names of the seller and the purchaser, the items purchased, the date, price, amount of tax paid, and a brief statement of the claim of exemption. The purchaser may then apply to the Financial Services Manager within sixty (60) days to determine the question of exemption.

ORGANIZATIONS CLAIMING TAX EXEMPTION

Sellers have the burden of proving that a transaction was properly exempted. If an exemption is subsequently disallowed by the municipality, you (the seller) could be liable for the tax plus penalties and interest. The [Standard Municipal Home Rule Affidavit of Exempt Sale](#) is provided to help you determine if a sale qualifies for exemption. The sale is not exempt from taxes simply because this affidavit is completed. The responsibility for proper collection of taxes remains with the seller. You are encouraged to obtain this form for each transaction and complete all of the information in the lower *Seller Verification* section. Carefully review full instructions detailed on the form.

TAX REMITTANCE

HOW DO I REMIT THE TAXES THAT I'VE COLLECTED?

As a home rule government, the Town of Breckenridge is authorized to collect its own taxes and has different tax laws than the State of Colorado. As such, Town taxes should be remitted directly to the Town of Breckenridge. All State, County, and Special District (Summit Combined Housing Authority) taxes should be remitted to the Colorado Department of Revenue on a State sales tax return form.

Sales tax returns, along with the appropriate remittance of sales tax collected, are due (by postmark) on the 20th of each month following the period they were collected. If the 20th of the month falls on a weekend or postal holiday, the next working day is the due date. Late returns are penalized with a penalty of 10% of the sales tax (minimum of \$15) plus 1% interest for each month the payment is outstanding. Interest is also applied to any outstanding account balances at a rate of 1% per month.

Effective January 1, 2017, an initial \$5.00 fee per paper filing of tax or fee remittance forms will be implemented. Any paper returns filed on or after January 1, 2017 will be subject to a \$5 fee per return.

WHAT DO I DO IF I DID NOT HAVE ANY SALES IN A GIVEN PERIOD?

A return is required to be filed for every period that an account is active. Without a filing for a given period, we are unaware if no sales were made or if the tax is outstanding. Penalties and interest are not due on late \$0 returns. However, a delinquency letter may be received regarding the outstanding return if it is not filed in a timely manner.

You may file a \$0 return on our website www.townofbreckenridge.com (HOW DO I.../Pay/Sales Tax).

EXCESS TAXES COLLECTED

If any amount in excess of two and one-half percent (2.5%) of total taxable sales is collected on behalf of the Town of Breckenridge, the excess amount shall be remitted to the Town on the sales tax return for that period. The retention by the retailer or vendor of any excess tax collections or the failure to remit the full amount to the Town in a timely manner is a violation of the Breckenridge Sales Tax Code. In order to comply with this portion of the code, it is essential each month that the amount of tax collected be compared against the amount of tax remitted. In any instance that the amount of tax collected is greater than the amount of tax calculated on the return form for the period, it must be remitted on the line titled "Excess Tax Collected."

I DON'T HAVE A SALES TAX BOOKLET TO REMIT MY TAXES COLLECTED. WHAT DO I DO?

The Town of Breckenridge is no longer providing tax booklets for sales tax returns. In our efforts to go paperless and help save precious resources, we ask taxpayers to pay online, through Xpress Bill Pay. Effective January 1, 2017 there is a \$5.00 paper filing fee per return. Online tax filing instructions and tax remittance forms may be obtained from our website www.townofbreckenridge.com (HOW DO I.../Pay/Sales Tax). Please note that the absence of a sales tax form for ANY reason does not relieve you of your duty to remit all taxes in a timely manner.

INSTRUCTIONS FOR COMPLETING THE SALES/ACCOMMODATIONS TAX RETURN

LINE 1 GROSS SALES AND SERVICE: Report all receipts for the period covered; include all sales, both retail and wholesale; services rendered; rent receipts; and all amounts both taxable and nontaxable, received in the conduct of your business.

LINE 2A BAD DEBT COLLECTED: Report the bad debts collected which were previously deducted on Line 3D - "Bad Debts Charged Off."

LINE 2B TOTAL LINES 1 AND 2A: Add Lines 1 and 2A.

LINE 3 DEDUCTIONS: The following items are exempt from taxation:

3A Deduct all services which are nontaxable.

3B Deduct sales made to other town LICENSED retailers who purchase such merchandise for the purpose of resale to the consumer.

3C Deduct all sales delivered to the purchaser outside the Town limits of Breckenridge if BOTH the following conditions exist:

(a) The sale is to a purchaser who is a nonresident of Breckenridge, and

(b) Delivery is made by common carrier, conveyance by the seller, or by mail to the purchaser OUTSIDE the Town of Breckenridge.

3D Deduct all sales which were originally taxable sales and which you deem "uncollectible/bad" and have written off as such.

3E Deduct the value of property traded-in, which will be resold in the usual course of business.

3F Deduct all sales of gasoline and cigarettes.

3G Deduct all qualifying sales to exempt organizations if the purchases are made in conjunction with their exempt status and funds drawn on the organization.

3H Deduct all sales which were returned by the purchaser and were previously reported as net taxable sales.

3I Deduct all sales of prescription drugs and prosthetic devices, prescribed.

3J-3L Deduct all other exemptions not covered on Lines 3A through 3I. Other deductions must be explained in space provided.

LINE 3 TOTAL DEDUCTIONS: Total all deductions claimed in Lines 3A through 3L.

LINE 4 TOTAL TOWN NET TAXABLE SALES AND SERVICES: Subtract TOTAL DEDUCTIONS on Line 3 from Line 2B.

LINE 5 AMOUNT OF TOWN SALES TAX: Report the amount of sales tax calculated. The sales tax is calculated by multiplying Line 4 - "Net Taxable Sales and Services" by Town's 2.5% sales tax rate.

LINE 6 ACCOMMODATIONS TAX: This is an additional tax required to be collected on all room rentals in any establishment for periods of less than thirty (30) days. Enter the amount of room rental for the period on line A and/or line B and multiply by 3.4%. The method that you use to differentiate between groups and individuals is of your choosing. However please be consistent in the methodology.

6A Report the amount of sales related to Group lodging sales

6B Report the amount of sales related to Free & Independent Traveler (F.I.T.) lodging sales (the balance of lodging sales not reported as Group Sales.

LINE 7 EXCESS TAX COLLECTED: Report the amount of tax collected in excess of the effective rate of tax levied on retail sales.

LINE 8 TOTAL TAX DUE: Add Lines 5, 6, and 7.

LINE 12 LATE FILING: Report the penalty assessed for filing after the due date. The penalty is 10% of Line 8. Report the interest which is 1% per month of Line 8. Enter the total of penalty and interest in the appropriate space for Line 12. There is a minimum penalty of \$15.

LINE 13 TOTAL TAX, PENALTY AND INTEREST DUE: Add Line 8 and Line 12.

LINE 14 ADJUSTMENTS FOR PRIOR PERIODS: Report underpayment adjustments to returns previously filed, or amended, in Line 14A. NOTE: All amounts reported as prior period adjustments must be supported by written documentation.

LINE 16 TOTAL DUE AND PAYABLE: Add Line 13 and Line 14. Make check or money order payable to Town of Breckenridge.

Exhibit: Sales Tax Return

PERIOD COVERED	01/01/14 - 01/31/14	ACCOUNT NUMBER		TOWN OF BRECKENRIDGE			
DUE DATE	02/20/14			SALES TAX RETURN			
TAXPAYER NAME AND ADDRESS				DIVISION OF FINANCE & MUNICIPAL SERVICES - TOWN OF BRECKENRIDGE - PO BOX 1517 - BRECKENRIDGE, CO 80424 (970) 453-3182			
COMPUTATION OF TAX							
5. AMOUNT OF TOWN SALES TAX 2.5% OF LINE 4						\$	-
6. A - AMOUNT OF LINE 4 SUBJECT TO ACCOMMODATIONS TAX (GROUP BUSINESS)				\$	-	X 3.4% =	\$
B - AMOUNT OF LINE 4 SUBJECT TO ACCOMMODATIONS TAX (F.I.T. ²); BALANCE NOT REPORTED IN LINE 6A.				\$	-	X 3.4% =	\$
						TOTAL OF LINES 6A & 6B	\$
7.							
8. ADD EXCESS TAX COLLECTED							
9. TOTAL TAX DUE: (ADD LINES 5, 6, 7, AND 8)						\$	-
10.							
11.							
12. PENALTY 10% (MINIMUM \$15.00 PENALTY) <i>not auto calculated</i>				\$	-		
INTEREST (1% PER MONTH) <i>not auto calculated</i>				\$	-	TOTAL	\$
13. TOTAL TAX, PENALTY AND INTEREST DUE (ADD LINES 8 AND 9)						\$	-
14. A - ADD							
B - DEDUCT							
15. TOTAL DUE AND PAYABLE (MAKE CHECK OR MONEY ORDER PAYABLE TO TOWN OF BRECKENRIDGE)						\$	-
SCHEDULE - A				SPECIAL MESSAGE TO TOWN (COMPLETE THE BOX BELOW IF ANY OF THE BELOW APPLY)			
CHECK HERE FOR CHANGE OF ADDRESS / PHONE NUMBER / FAX NUMBER				<input type="checkbox"/>			
CHECK HERE FOR FINAL TAX RETURN TO TOWN OF BRECKENRIDGE				<input type="checkbox"/>			
TOTAL RECEIPTS FROM TOWN ACTIVITY MUST BE REPORTED AND ACCOUNTED FOR IN EVERY RETURN INC. ALL SALES, RENTALS, LEASES AND ALL SERVICES BOTH TAXABLE AND NON-TAXABLE F.I.T. - FREE AND INDEPENDENT TRAVELER. THE METHOD THAT YOU USE TO DIFFERENTIATE BETWEEN GROUPS & INDIVIDUALS IS OF YOUR OWN CHOOSING. HOWEVER, PLEASE BE CONSISTENT IN YOUR METHODOLOGY.							
ALWAYS SIGN YOUR FORM							
DEDUCTIONS							
1. GROSS SALES AND SERVICE ¹				\$	-		
2A. ADD: BAD DEBTS COLLECTED							
2B. TOTAL LINES 1 & 2A				\$	-		
3.							
A. NON-TAXABLE SERVICE SALES							
B. SALES TO OTHER LICENSED DEALERS FOR PURPOSES OF TAXABLE RESALE							
C. SALES SHIPPED OUT OF TOWN AND/OR STATE							
D. BAD DEBTS CHARGED OFF							
E. TRADE-INS FOR TAXABLE RESALE							
F. SALES OF GASOLINE AND CIGARETTES							
G. SALES TO GOVERNMENTAL, RELIGIOUS, AND CHARITABLE ORGANIZATIONS							
H. RETURNED GOODS							
I. PRESCRIPTION DRUGS / PROSTHETIC DEVICES							
J. OTHER DEDUCTIONS <i>(including long-term rentals)</i>							
TOTAL DEDUCTIONS (A THRU J)				\$	-		
4. TOTAL TOWN NET TAXABLE SALES & SERVICES (2B MINUS 3)				\$	-		
SHOW BELOW CHANGE OF OWNERSHIP AND/OR ADDRESS, ETC.				I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE STATEMENTS MADE HEREIN ARE TO THE BEST OF MY KNOWLEDGE, TRUE AND CORRECT.			
BY							
TITLE							
COMPANY							
BUSINESS ADDRESS ?				PHONE			
MAILING ADDRESS ?				DATE			

RECORD REQUIREMENTS

RETENTION PERIOD

All records pertaining to transactions involving a sales tax liability must be preserved for a period of not less than three (3) years.

RECORDS TO BE KEPT

The records must include the normal books of account maintained by the ordinarily prudent business person engaged in such business, together with bills, receipts, invoices, cash register tapes or other documents of original entry supporting the entries in the books of accounts together with all schedules or working papers used in connection with the preparation of tax returns.

GROSS SALES AND SERVICE

To verify the reported gross sales and service amount, copies of the source documents used by the business should be kept on file. This would include such records as daily cash register tapes, sales invoices, and sales receipts. Bank records should also be kept, but they should not be the only documentation retained.

NON-TAXABLE SERVICE SALES

The records that are required to be kept on file to confirm the deduction taken for non-taxable service sales are the source documents such as cash register receipts, sales invoices, or sales receipts which indicate that a non-taxable service was rendered.

SALES TO OTHER LICENSED DEALERS FOR PURPOSES OF TAXABLE RESALE

When a business sells an item to a licensed vendor who intends to resell the item purchased, a list should be kept with the names and sales tax numbers of the businesses who are making nontaxable purchases. Also, a list of the items purchased along with their prices should be kept on file. If there is a question about the validity of a Breckenridge account number given by a vendor making the purchase, please contact the Town of Breckenridge Sales Tax Division.

SALES SHIPPED OUT-OF TOWN AND / OR STATE

The records that should be kept to verify sales shipped out of the Town limits include bills of lading, postal receipts, and any other shipping records that include the name and address of the customer and the weight and value of the item being shipped.

BAD DEBTS CHARGED OFF

If a business takes a deduction for bad debts charged off, copies of the Federal Income Tax returns should be kept on file to document the deduction taken.

TRADE-INS FOR TAXABLE RESALE

When tangible personal property is taken as a trade-in, sales invoices or sales receipts indicating the allowance given should be retained by the business taking the trade-in.

RETURNED GOODS AND OTHER DEDUCTIONS

Cash register receipts, sales invoices, or sales receipts should be kept on file to verify the amounts reported on the return.

SALES TO GOVERNMENTAL, RELIGIOUS, AND CHARITABLE ORGANIZATIONS

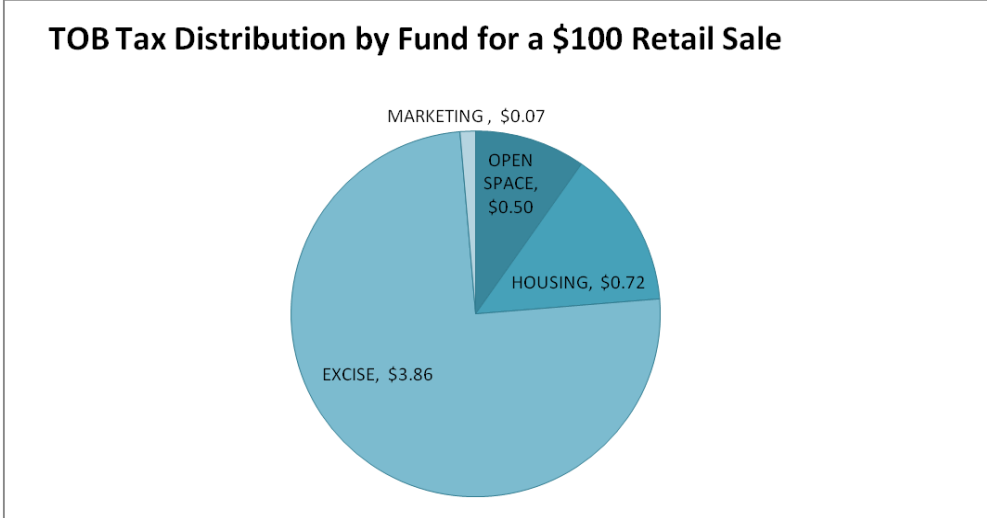
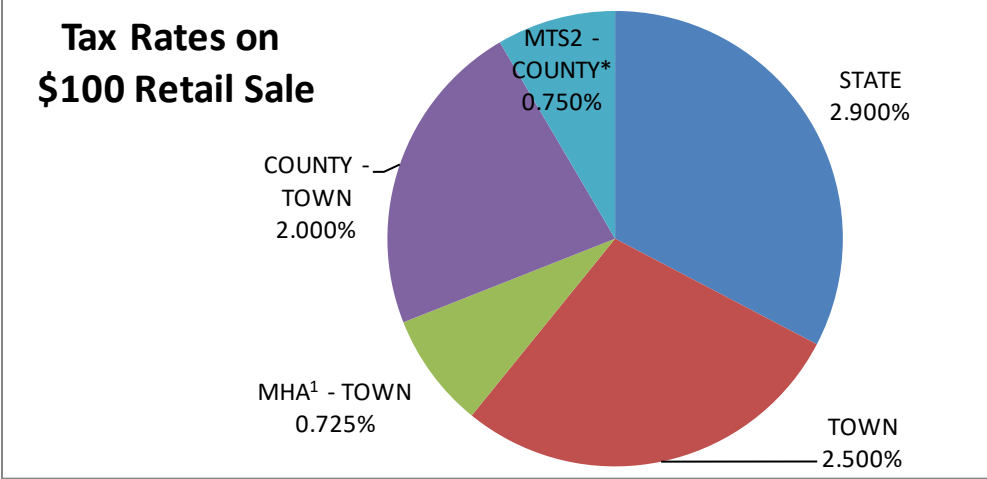
When a sale is made to a customer claiming to be tax exempt, the business making the sales must retain a copy of the invoice or sales receipt, along with a form containing the organization's name and State tax exempt #. If payment is not made directly with the exempt organization's funds, then tax must be charged. The following is the form to be used to document the non-taxable sale.

SALES TAX RATE

Breakdown of Rates

For Sales within the Town of Breckenridge

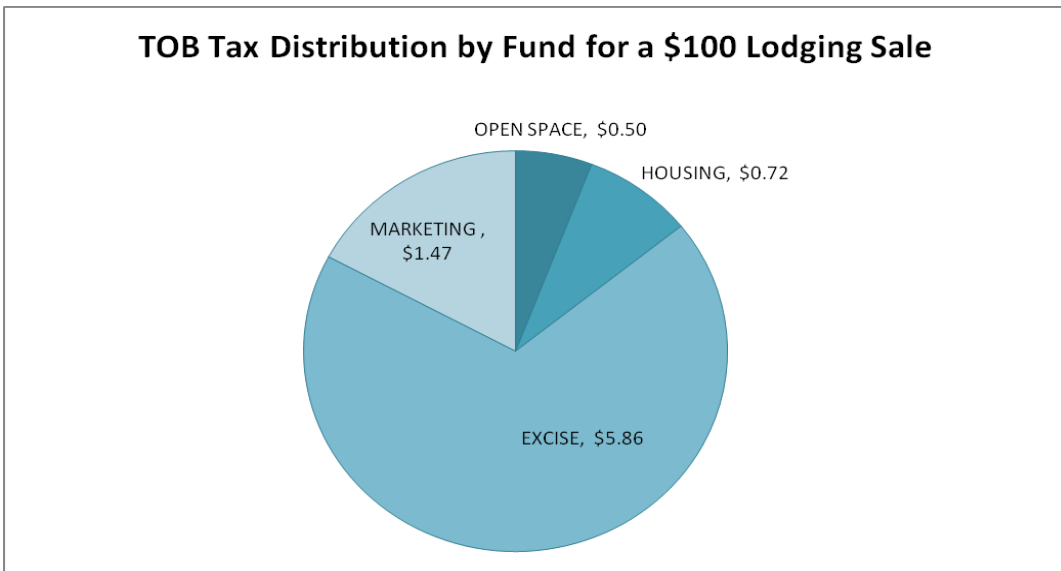
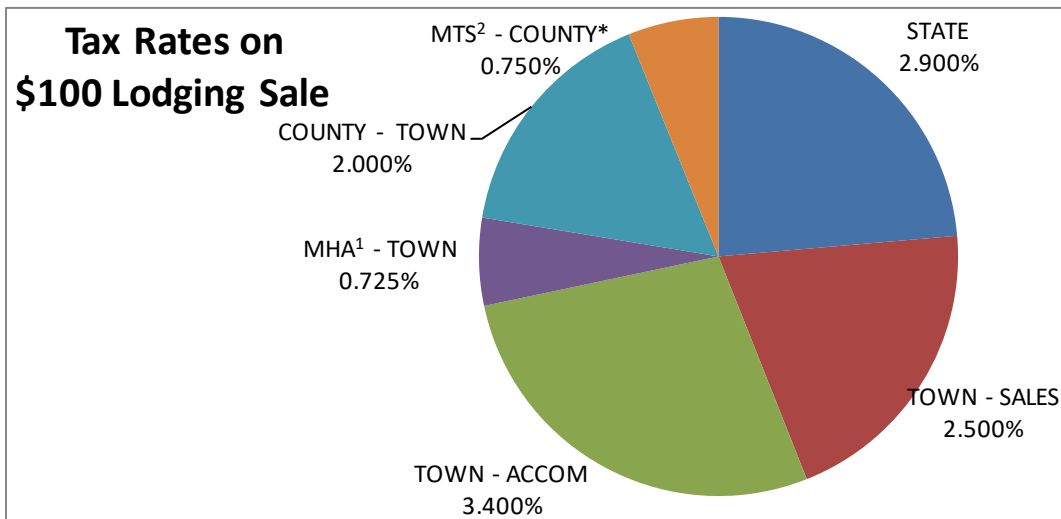
8.875% Sales Tax								
RETAIL PURCHASE							\$	100.00
TAX BREAK DOWN			NOT TO TOWN	EXCISE	MARKETING	OPEN SPACE		HOUSING
2.900%	STATE	\$ 2.900	\$ 2.90	\$ -	\$ -	\$ -		\$ -
2.500%	TOWN	\$ 2.500	\$ -	\$ 1.93	\$ 0.07	\$ 0.50		\$ -
0.725%	MHA¹ - TOWN*	\$ 0.725	\$ 0.005	\$ -	\$ -	\$ -		\$ 0.72
2.000%	COUNTY - TOWN	\$ 2.000	\$ 0.07	\$ 1.93	\$ -	\$ -		\$ -
0.750%	MTS² - COUNTY*	\$ 0.750	\$ 0.75	\$ -	\$ -	\$ -		\$ -
8.875%		\$ 8.875	\$ 3.725	\$ 3.860	\$ 0.070	\$ 0.500		\$ 0.720
¹ Multi-Jurisdictional Housing Authority ² Mass Transportation System * MHA and County Tax distributed to the Town include a Vendor Fee, shown as "NOT TO TOWN"								



ACCOMMODATIONS TAX RATE

For properties located within the Town of Breckenridge

12.275% Sales and Accommodation Tax							
LODGING (MOTEL, HOTEL, CONDO RENTAL<30 DAYS)							\$ 100.00
TAX BREAK DOWN			NOT TO TOWN	EXCISE	MARKETING	OPEN SPACE	HOUSING
2.900%	STATE	\$ 2.900	\$ 2.90	\$ -	\$ -	\$ -	\$ -
2.500%	TOWN - SALES	\$ 2.500	\$ -	\$ 1.93	\$ 0.07	\$ 0.50	\$ -
3.400%	TOWN - ACCOM	\$ 3.400	\$ -	\$ 2.00	\$ 1.40	\$ -	\$ -
0.725%	MHA¹ - TOWN*	\$ 0.725	\$ 0.005	\$ -	\$ -	\$ -	\$ 0.72
2.000%	COUNTY - TOWN	\$ 2.000	\$ 0.07	\$ 1.93	\$ -	\$ -	\$ -
0.750%	MTS² - COUNTY*	\$ 0.750	\$ 0.75	\$ -	\$ -	\$ -	\$ -
12.275%		\$ 12.275	\$ 3.725	\$ 5.860	\$ 1.470	\$ 0.500	\$ 0.720
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MARIJUANA TAX RATE

For Sales within the Town of Breckenridge

13.875% Marijuana Tax								
LODGING (MOTEL, HOTEL, CONDO RENTAL<30 DAYS)		\$			100.00			
TAX BREAK DOWN			NOT TO TOWN	EXCISE	MARKETING	OPEN SPACE HOUSING	MARIJUANA	
2.900%	STATE	\$ 2.900	\$ 2.90	\$ -	\$ -	\$ -	\$ -	\$ -
2.500%	TOWN - SALES	\$ 2.500	\$ -	\$ 1.93	\$ 0.07	\$ 0.50	\$ -	\$ -
5.000%	TOWN - MARIJUANA	\$ 5.000	\$ -	\$ -			\$ -	\$ 5.00
0.725%	MHA¹ - TOWN*	\$ 0.725	\$ 0.005	\$ -	\$ -	\$ -	\$ 0.72	\$ -
2.000%	COUNTY - TOWN	\$ 2.000	\$ 0.07	\$ 1.93	\$ -	\$ -	\$ -	\$ -
0.750%	MTS² - COUNTY*	\$ 0.750	\$ 0.75	\$ -	\$ -	\$ -	\$ -	\$ -
13.875%		\$ 13.875	\$ 3.725	\$ 3.860	\$ 0.070	\$ 0.500	\$ 0.720	\$ 5.00

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