LICENSEDRENTAL.COM

Elizabeth vacation rental checklist

Elbert County, Colorado | Rules checked November 8, 2026

Scan for the latest version

Until 2024 Elizabeth didn't allow short-term rentals. In April 2024 the Town Board took up Ordinance 24-02 to allow them in most residential and downtown zones with a three-year registration (about $30) and a life-safety inspection. We couldn't confirm it passed; call the town before you list.

> What we checked (November 2026): the April 9, 2024 staff memo and draft Ordinance 24-02 from the Town Board packet; one search for a current town STR page found none. The draft says nothing about occupancy, parking, floor plans, or a local contact.

Licensing steps

STATE OF COLORADO

- [ ] **Get a state sales tax license**
  If you rent rooms or a home for stays under 30 days, Colorado requires a sales tax license from the Department of Revenue. Platforms like Airbnb collect the state and state-administered taxes on their bookings; you file for anything booked directly.
  MyBiz Colorado: https://mybiz.colorado.gov/
- [ ] **Check for home-rule city taxes**
  Many cities and mountain towns collect their own sales and lodging taxes. Platforms aren't required by the state to collect these, so you may need a separate city tax license and returns.
- [ ] **Get your county or city rental license**
  Most Colorado mountain counties and towns, and Denver, require a short-term rental license or permit, often with an inspection, an occupancy limit, posted information, and a local responder. Pick your area for the rules.

ELBERT COUNTY, COLORADO

- [ ] **Ask before you list**
  We found no short-term rental license here, but zoning may still treat renting by the night as a lodging or commercial use. Ask the Elbert County Community and Development Services office whether your address needs a permit, and check your HOA or deed covenants.
- [ ] **Taxes on each stay**
  Stays under 30 days owe 2.9% state plus 1% Elbert County sales tax (plus 4% in Elizabeth or 1.5% in Kiowa). Airbnb and other platforms collect the state and state-administered taxes on their bookings; for direct bookings, file with the Colorado Department of Revenue. Town sales taxes here are state-collected, so platforms collect them. Kiowa voters approved a new 1% lodging tax in November 2025, per Avalara; ask the town who collects it.
- [ ] **Inside a town**
  Towns make their own rules inside their limits; the county's zoning applies only outside them. Call the town hall if your rental is in town.

TOWN OF ELIZABETH

- [ ] **Confirm the rules with the town**
  The 2024 staff memo says short-term rentals weren't allowed in town before Ordinance 24-02. Ask the town clerk whether it was adopted and what the current fee is.
- [ ] **Register and pass an inspection**
  As proposed: apply with proof you own the home (or the owner's signed affidavit), pay the fee, and pass a life-safety inspection at your cost. Registration lasts three years.

- [ ] **Taxes on each stay**
  Stays under 30 days owe 2.9% state, 1% Elbert County, and 4% Elizabeth sales tax, about 7.9%. Airbnb and other platforms collect the state and state-administered taxes on their bookings; for direct bookings, file with the Colorado Department of Revenue. Elizabeth's sales tax is state-collected, so platforms collect it.

Official sources

Colorado Department of Revenue: Sales & Use Tax Topics: Rooms & Accommodations-
. https://tax.colorado.gov/sales-use-tax-topics-rooms-accommodations

Colorado Department of Revenue: Sales Tax Guide and Colorado Sales/Use Tax Rates (DR 1002)-
. https://tax.colorado.gov/sites/tax/files/Sales%2011.pdf

Colorado Department of Revenue (Colorado State Publications Library copy): Colorado Sales/Use Tax Rates (DR 1002), January 2026.
https://spl.cde.state.co.us/artemis/revserials/rev914internet/rev914202601internet.pdf

Town of Elizabeth: Staff memo and draft Ordinance 24-02 (Land Use and Development Code amendments).
https://mccmeetingspublic.blob.core.usgovcloudapi.net/elizco-meet-596a4c83a349407ab7f36ba58bf641bb/ITEM-Attachment-001-66785b4b57044980a30e3fd