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# Crested Butte vacation rental checklist

Gunnison County, Colorado | Rules checked November 8, 2026

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Crested Butte caps unlimited vacation rental licenses at 198 ($800 a year, by lottery), and owners who live in town at least six months can get an uncapped primary occupancy license ($250) for up to 90 nights. Applications are taken only in October. Stays owe 20.9% in taxes, including a 7.5% housing excise tax.

> Licenses don’t transfer when a home sells, and the October-only window means a buyer may wait most of a year.

## 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.

### GUNNISON COUNTY, COLORADO

- [ ] **Get a state sales tax license**
  Needed for any rental unless a platform covers all your taxes.
- [ ] **Then your town or area**
  Towns set their own rental licenses and collect their own taxes, and the county’s rules cover only areas outside town limits. Pick your area.

### TOWN OF CRESTED BUTTE

- [ ] **Pick your license**
  If you live in the home or long-term rent it at least six months a year, the primary occupancy license allows 90 rental nights with no cap. Otherwise you need an unlimited license: only 198 can be active, only in certain zones, no more than two per block face, and the town holds a lottery when there are more applicants than openings.
- [ ] **Apply in October**
  Applications and renewals are taken October 1-31 for the next calendar year. Include a declaration of compliance, a parking plan showing the off-street parking zoning requires, consent to inspection, and a town business license. The home may be inspected before approval.
- [ ] **Keep the license**
  Unlimited licenses must show at least 29 rental nights the prior year to renew; primary occupancy licenses no more than 90. A local contact must physically respond to complaints within an hour.

☐ **Taxes on each stay**
Stays under 30 days owe 20.9%: 2.9% state, 1% Gunnison County, 1% transit, 4% marketing district, 4.5% town sales tax, and the town's 7.5% vacation rental excise tax. Airbnb and other platforms collect the state and state-administered taxes on their bookings; for direct bookings, file with the Colorado Department of Revenue. File the town's sales and excise taxes with the Town of Crested Butte; ask the town whether Airbnb collects them.

## Fees

$350 to $900 a year with the business license

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| Unlimited vacation rental license (yearly) | **$800** |
| Primary residence vacation rental license (yearly) | **$250** |
| Town business license (yearly) | **$100** |

## Inspection checklist

☐ **Town inspection.** Before approval or lottery entry, and at renewal as the town decides.

## House rules for guests

**Guests: Two per bedroom plus two, ten max**

**Parking: Off-street, per the approved plan**
Kept clear year-round.

**Local contact: On site within one hour**

**Posted: Good Neighbor Guidelines**
License number in every ad.

**Crested Butte asks for drawings with your application.**
Make the site sketch, floor plans, and evacuation maps to scale from your measurements at FireEscapePlan.com.

## 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

Town of Crested Butte: Unlimited Vacation Rental Regulations-
. https://townofcrestedbutte.colorado.gov/sites/townofcrestedbutte/files/documents/Unlimited_Vacation_Rental_Regulations.pdf

Town of Crested Butte: Primary Occupancy Vacation Rental Regulations-
. https://townofcrestedbutte.colorado.gov/sites/townofcrestedbutte/files/documents/Primary_occupancy_Vacation_Rental_Regulations.pdf

Town of Crested Butte: 2025 Town of Crested Butte Fee Schedule-
. https://townofcrestedbutte.colorado.gov/sites/townofcrestedbutte/files/documents/2025_FINAL_FEE_SCHEDULE.pdf