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Leadville vacation rental checklist

Lake County, Colorado | Rules checked November 8, 2026

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Leadville licenses every short-term rental for $325, caps non-owner-occupied licenses at 12% of homes, and requires a Fire Marshal safety check. The city's 4.92% accommodations tax is paid to the city; Airbnb and Vrbo don't collect it.

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.

LAKE COUNTY, COLORADO

- [ ] **Then your town or area**
  Each town licenses its own short-term rentals and collects its own taxes; outside town limits the county's rules apply. Pick your area.

CITY OF LEADVILLE

- [ ] **Pick your class**
  Class 1 is owner-occupied (you live there at least 255 days a year); Class 2 isn't. Class 2 licenses are capped at 12%. More than one rental on a parcel needs a conditional use permit.

- [ ] **Get the safety check and apply**
  Have the Fire Marshal complete a property safety check, sign the affidavit, and apply through the city's GovOS portal. Renewals need a new safety check every fourth year.
  Leadville STR portal: https://leadville.munirevs.com/

- [ ] **Taxes on each stay**
  Stays under 30 days owe 2.9% state plus county and city sales taxes, and Leadville's 4.92% accommodations 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 accommodations tax with the city through GovOS, not the state. The city has no agreement with Airbnb or Vrbo, so you pay it yourself.

Fees

$325 per license

Short-term rental license	**$325**

Inspection checklist

- [ ] **Fire Marshal property safety check.** New licenses, then every fourth renewal.

Who to contact

Leadville city clerk (STR taxes): 719-656-0394
STR email: khewlett@leadville-co.gov

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

City of Leadville (GovOS portal): Leadville Short Term Rental Program FAQ. https://leadville.munirevs.com/faq/