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La Junta vacation rental checklist

Otero County, Colorado | Rules checked November 8, 2026

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La Junta is the biggest rental market on the southeastern plains, with about 33 Airbnb listings. We found no city short-term rental license. Stays owe about 8.9% in sales taxes, all state-collected, so Airbnb collects them.

> What we checked (November 2026): one web search for La Junta short-term rental rules and lodging tax (nothing official found), and the state rate table. We did not read La Junta's municipal code.

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.

OTERO 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 Otero County Land Use 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 and 1% Otero County sales tax (plus 4% in La Junta or Rocky Ford, and 1% health district tax in La Junta). 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 taxes here are state-collected, so platforms collect them.

- [ ] **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.

CITY OF LA JUNTA

- [ ] **Taxes on each stay**
  Stays under 30 days owe 2.9% state, 1% Otero County, 4% La Junta, and 1% Health Services District sales tax, about 8.9%. Airbnb and other platforms collect the state and state-administered taxes on their bookings; for direct bookings, file with the Colorado Department of Revenue. All are state-collected, so platforms collect them. We found no city lodging tax.

- [ ] **Ask about zoning**
  Ask the City of La Junta whether zoning allows a short-term rental at your address and whether you need a business license. Check your HOA rules too.

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