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Mountain Village vacation rental checklist

San Miguel County, Colorado | Rules checked November 8, 2026

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Mountain Village, the ski village above Telluride, requires its own short-term rental license and business license. According to a 2026 property manager's guide, stays owe 9.47% sales tax plus a 4% short-term rental tax, and owners file the town taxes themselves in MUNIRevs. Many condo HOAs add their own limits.

> We couldn't open the town's own pages; everything here comes from a July 2026 property manager's guide. Ask the town for its license fee, inspection, occupancy, and local contact rules before you list.

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.

SAN MIGUEL 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 MOUNTAIN VILLAGE

- [ ] **Check your HOA**
  Most Mountain Village homes are condos or in planned communities, and building HOAs may cap rental nights or ban short stays. Read your CC&Rs first.
- [ ] **Get the town licenses**
  Apply to the Town of Mountain Village for a short-term rental license and a business license. A Telluride license doesn't cover Mountain Village.
- [ ] **Taxes on each stay**
  Stays under 30 days owe about 13.47%: 2.9% state, 1% San Miguel County, 1.07% SMART transit, 4.5% town sales tax, and a 4% town short-term rental 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 taxes in MUNIRevs; the guide we read says platforms don't remit them for you.

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

GoLocal VR (property manager): Mountain Village property management: 2026 owner guide (July 23, 2026)-
. https://golocalvr.com/blog/mountain-village-property-management-telluride