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Breckenridge vacation rental checklist

Summit County, Colorado | Rules checked November 8, 2026

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Breckenridge is Colorado's biggest Airbnb market. Every rental needs a town license costing $756 per bedroom a year plus a business license tax, and new licenses are capped by zone, with a waitlist. Guests are limited to 2 per bedroom plus 4, and a local agent must answer complaints within an hour. Stays owe 12.275% in taxes, which Airbnb and Vrbo collect.

> Fines run up to $1,000 a day until a violation is fixed.

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.

SUMMIT COUNTY, COLORADO

- [ ] **Get a state sales tax license**
  You need a Colorado sales tax license for stays under 30 days unless a platform collects everything for you. The state, county, transit, and housing taxes are filed with the Department of Revenue.

- [ ] **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.

TOWN OF BRECKENRIDGE

- [ ] **Check your zone and the cap**
  Look up your address on the town's short-term rental area map. Zones 1, 2, and 3 are capped and new applicants may go on a waitlist; resort properties near the lifts aren't capped but must have a 24-hour front desk, security, housekeeping, and garage parking. A license issued before September 2022 can renew until the property sells.

- [ ] **Apply and pay the fee**
  Apply to the Finance Department for an accommodation unit license and pay $756 per bedroom plus the business license tax. The license can't be transferred to a buyer.
  Breckenridge STR licenses:
  https://www.townofbreckenridge.com/departments/finance/business-and-accommodation-unit-licenses/accommodation-unit-short-term

- [ ] **Advertise correctly**
  Every ad must show "Breckenridge Business License No." with your number and "Maximum overnight occupancy" with your limit.

- [ ] **Taxes on each stay**
  Stays under 30 days owe 12.275%: 2.9% state, 2% county, 0.75% transit, 0.725% housing, 2.5% town sales tax, and 3.4% town 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. Airbnb and Vrbo collect the town taxes too for licensed hosts under an agreement with Breckenridge. For direct bookings, file town returns with Breckenridge Finance.

Fees

$756 per bedroom a year, plus business license tax

Short-term rental regulatory fee (per studio or bedroom, yearly)	**$756**
Business and occupational license tax Not stated in text on the town page.	**Varies**

Inspection checklist

- [ ] **Smoke detector, carbon monoxide detector, fire extinguisher.** Working at all times. A room only counts as a bedroom if detectors are within 15 feet.
- [ ] **Town inspection.** Staff may inspect; you can ask for a bedroom-count inspection.

House rules for guests

Parking: On site or in a town lot
Not on the street or on lawns. No sleeping in vehicles.

Who to contact

STR complaint line: 970-423-5334
Summit County non-emergency: 970-668-8600

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 Breckenridge: Ordinance No. 28, Series 2022: Accommodation Unit License Regulations-
. https://townofbreckenridge.com/home/showpublisheddocument/22021/637969411537970000

Town of Breckenridge Finance: Accommodation Unit (Short Term Rentals) Licenses.
https://www.townofbreckenridge.com/departments/finance/business-and-accommodation-unit-licenses/accommodation-unit-short-term-rentals-licenses

Town of Breckenridge Finance: Tax Rates and Revenue Distributions-
. https://townofbreckenridge.com/departments/finance/taxes/sales-tax/tax-rates-and-revenue-distributions

Summit Daily: Breckenridge short-term rental regulations are officially put into place-
. https://www.summitdaily.com/news/breckenridge-short-term-rental-regulations-are-officially-put-into-place/