

Communities noted in AM No. 721-2025				
Community and Population	Underlying Room/Lodging Tax	Additional STR Tax	General Sales and Other Taxes (city and state)	Aggregate Tax Rate
Aspen, CO Population 7,000	Visitor benefit tax of two percent (2.0%) upon the rent paid or charged for accommodations. Sec. 23.50.030.	5% or 10%, depending on STR type. Sec. 23.54.030	9.3% aggregate sales tax (2.9% CO State; 3.1% county; 2.4% city; 0.9% other distr)	Traditional lodge property is 11.30%; Short-term rental owner-occupied or lodge-exempt property is 16.30%; Short-term rental investment / 2nd homeowner "classic" permitted property is 21.30%. City of Aspen Lodging and STR Rates
Carbondale, CO Population 6,550	Lodging Tax is 2%. Sec. 4-5-30	An additional tax equal to 6% of the gross rental price paid by any customer of any short-term rental. Sec. 4-9-30	8.4% minimum combined sales tax rate (State, Garfield Co., Town of Carbondale, RF Transportation)	16.4%
Crested Butte, CO Population 1,600	None.	Excise tax of up to seven and one-half percent (7.5%) on the amount charged to any person for a vacation rental, with proceeds recorded in the Affordable Housing Fund.	9.4% (4.5% is town of Crested Butte sales tax)	16.9%

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		Sec. 4-6-30		
Telluride, CO Population 2,600	Lodgers' Tax is 2%. Sec. 4-10-30	A 2.5% excise tax, known as the Affordable Housing Short-Term Rental Tax, is applied to the purchase price or other consideration paid or charged for any short-term rental unit. Sec. 4-9-30.	9.47% (4.5% is Telluride sales tax)	13.97% However, the 2.5% STR Tax does not apply to STR units classified as commercial property by the San Miguel County Assessor: 11.47% for commercial property STR units
St. Helena, CA Population 5,450	12%	1%	8.25% state + county+city sales and use tax https://cdtfa.ca.gov/taxes-and-fees/rates.aspx	21.25%
County of Napa, CA Population 138,000	12%	1%	7.75% state +county sales and use tax	20.75% + city sales tax

Cities of Similar Population Size to Anchorage				
City	Bed/Room/ Lodging Tax Rates	STR Tax, if any	General Sales and Other Taxes (city and state)	Aggregate Tax Rate
Boise, ID Population 235,600	Idaho's Travel & Convention Tax is 2% Greater Boise Auditorium District Tax is 5%	N/A. Note: The City of Boise requires an annual STR license (cost ~\$ 80 plus processing) for properties within city limits.	Idaho State Sales Tax rate is 6% No city sales tax	13%
Glendale, AZ Population 248,300	City of Glendale Transaction Privilege Tax (TPT) on lodging: combined 7.9%	N/A Note: Short-term rental license required, with penalties for operating without a license (Sec. 29.1-41.3.)	State transient lodging (TPT) tax: 5.5% Maricopa County transient lodging tax: 1.77%	15.17% Sources of information: Glendaleaz.gov Arizona Tourism Office
Reno, NV Population 264,165	City or County Transient Lodging Tax: of either 13% or 13.5% depending on the tax district. Source of information: Reno-Sparks Convention & Visitors Authority ("RSCVA")	N/A STR Permit required through Washoe County	City license tax is 1% or 1.5% of gross receipts (Sec. 2.10.200. - Tax imposed.) State of Nevada and Washoe County combined sales tax of 8.27%	~13 to 13.5% plus the city license tax. Note: In some jurisdictions, lodging is exempted from general sales tax, and this appears to be the case in Reno.
Honolulu, HI	Oahu Transient Accommodations Tax –	None	4.5%	7.5%

Cities of Similar Population Size to Anchorage				
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Population 351,000	3% on gross rental, proceeds, or FM rental value <180 days rental presumed taxable (58.33% of tax to GF; 1/3 to Transit fund; 8.34% to special fund to mitigate impacts of visitors to public facilities and natural resources)		General Excise Tax, state 4% + local 0.5%	
Irvine, CA Population 307,700	8% Transient Occupancy Tax + 2% Irvine Hotel Improvement District Transient Occupancy Tax City of Irvine	N/A (Expansive definition of “hotel” includes STRs for application of the TOT)	7.75% (Orange County) California City and County Sales and Use Tax Rates - Cities, Counties and Tax Rates - California Department of Tax and Fee Administration	17.75%