Littleton

Sales and Use Tax Report
June 2026

Finance Department

Issued

August 4, 2026

Summary

Sales and Use taxes are the city's largest source of revenue. Changes in sales tax revenues can significantly impact the ability to provide services by the city. Reporting on tax revenues allows for monitoring of tax revenues and understanding trends. The 3.0% sales and use tax revenues (retail sales tax, general use tax and motor vehicle tax) is used for daily operations such as police, public works, community development, library, museum, and other general operations (General Fund). The 3.0% of building use tax revenues are used for capital and infrastructure needs (Capital Projects Fund). In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022. The Marijuana Retail Sales Tax increased from 3% to 7% in 2025. The increased funds are restricted for use by Police for health needs.

The following table shows year-to-date sales and use tax activity by fund:

June 2026 Year-to-Date	General Fund	Capital Projects Fund	Sales Tax Capital Improvement Fund	Lodger's Tax Fund	4% Marijuana Restricted Fund	Total
Retail Sales Tax	$ 20,525,089		$ 5,075,304		$253,178	$25,853,572
General Use Tax	$ 553,453		$ 138,363			$691,816
Building Use Tax		$ 2,368,395	$ 592,304			$2,960,699
Motor Vehicle Tax	$ 1,560,646		$ 390,162			$1,950,808
Lodger's Tax				$ 366,112		$366,112
Total	$ 22,639,188	$ 2,368,395	$ 6,196,133	$ 366,112	$ 253,178	$ 31,823,006

Sales and Use Tax Revenues – General Fund

There are three major components of sales and tax revenues that are reported monthly. These revenues are the primary funding source for the daily operations provided by the city.

- Retail Sales Tax
- General Use Tax
- Vehicle Sales Tax

Retail sales tax comprises 84% of the General Fund's tax revenue budget, with the addition of general use tax, it is 88%. *Note: This does not include voter approved 3A sales and use tax, which is reported separately in the Sales Tax Capital Improvement Fund.*

June 2026 Year-to-date compared to June 2025 Year to date:

Year-to-date sales and use tax collections were in excess of $22.6 million, reflecting a decline of 1.41%, or $332.8 thousand, compared with the prior year in the General Fund. The modest decline reflects normal fluctuations in taxable retail sales and consumer spending, influenced by broader economic conditions. While the variance is relatively small, monitoring will continue for emerging trends in sales tax collection.

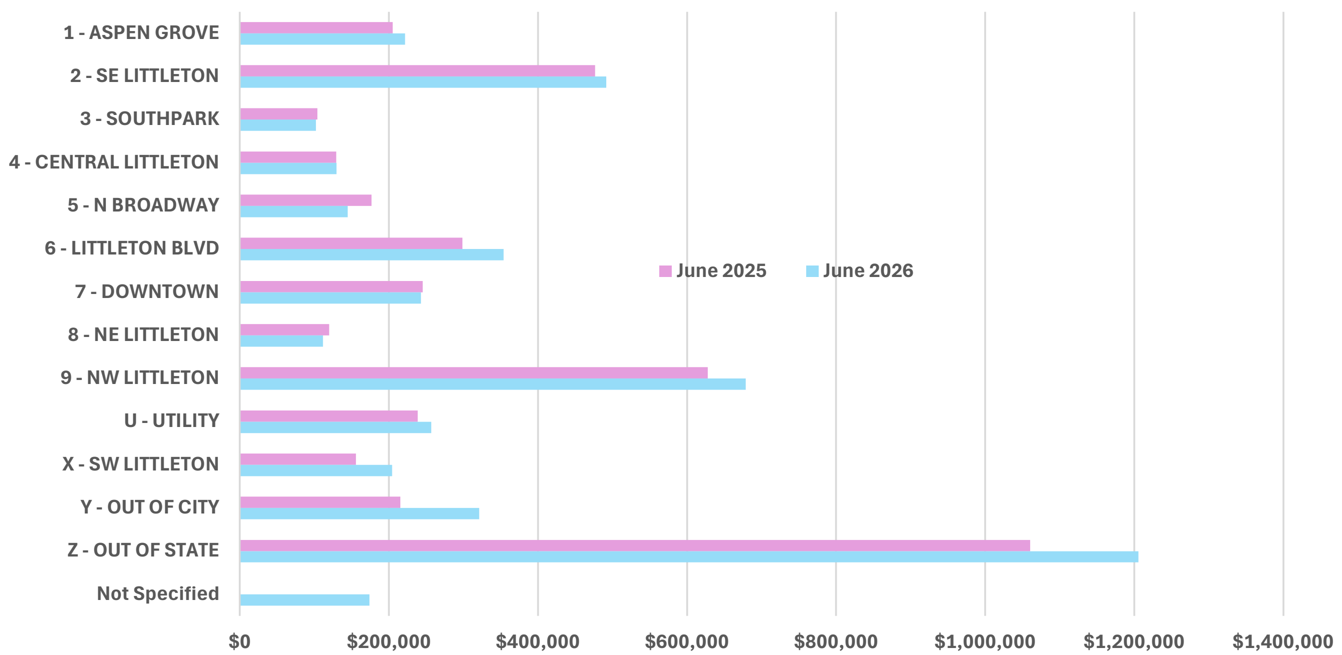
Below are the components of taxes for the general fund:

- Retail sales tax revenues of $20.5 million were lower than 2025 by $313.8 thousand or 1.51%.
- General use tax revenues of $553.4 thousand were higher than in 2025 by $83.0 thousand or 17.65%.
- Motor vehicle tax revenues of $1.56 million were lower than in 2025 by $92.0 thousand or 5.57%.

Retail Sales and General Use Tax by Geographic Location

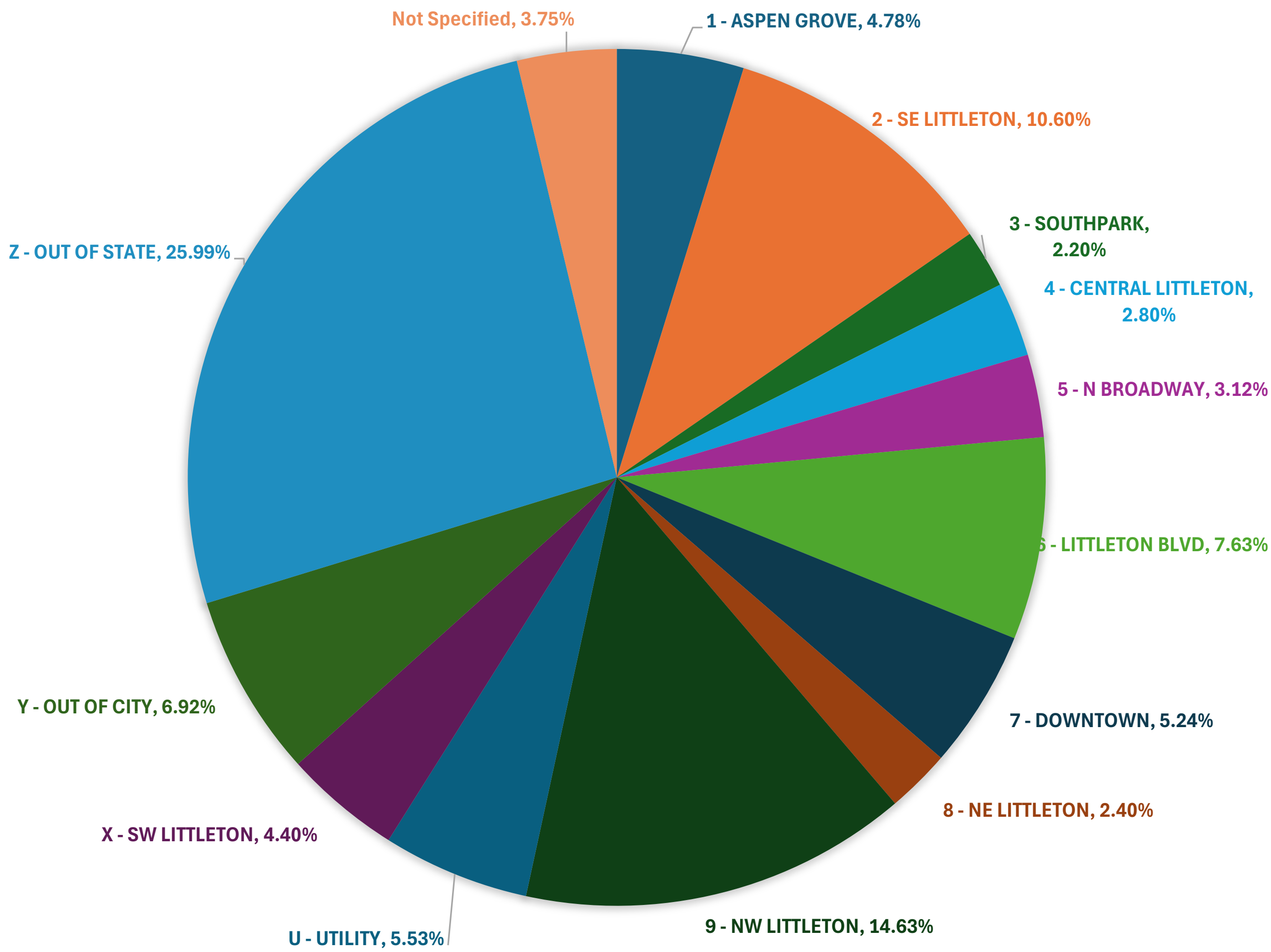
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), additional marijuana tax (4%) and lodgers' tax (5%). The city also receives a monthly 1.5% sales tax share back from the State on retail marijuana that is included in the chart. This does not include motor vehicle or building use tax.

Location	June 2025	June 2026	Percentage Change YOY	YTD June 2025	YTD June 2026	Percentage Change YOY
1 - ASPEN GROVE	$205,204.89	$221,614.62	8.00%	$1,324,176.75	$1,288,847.35	-2.67%
2 - SE LITTLETON	$476,607.29	$491,566.71	3.14%	$2,519,781.99	$2,430,416.41	-3.55%
3 - SOUTHPARK	$103,849.24	$102,071.33	-1.71%	$653,100.61	$641,249.78	-1.81%
4 - CENTRAL LITTLETON	$129,396.34	$129,754.47	0.28%	$491,215.27	$607,578.72	23.69%
5 - N BROADWAY	$176,776.86	$144,777.29	-18.10%	$903,745.32	$952,643.75	5.41%
6 - LITTLETON BLVD	$298,741.93	$353,785.15	18.43%	$1,683,737.31	$1,768,733.86	5.05%
7 - DOWNTOWN	$245,453.64	$242,824.82	-1.07%	$1,399,296.96	$1,403,263.98	0.28%
8 - NE LITTLETON	$119,782.61	$111,439.50	-6.97%	$633,751.55	$538,416.94	-15.04%
9 - NW LITTLETON	$627,781.52	$678,632.63	8.10%	$3,312,308.70	$3,151,496.76	-4.85%
U - UTILITY	$238,546.31	$256,699.69	7.61%	$1,740,972.64	$1,471,833.28	-15.46%
X - SW LITTLETON	$155,651.53	$204,208.56	31.20%	$735,808.82	$728,500.42	-0.99%
Y - OUT OF CITY	$215,478.60	$320,990.27	48.97%	$1,990,953.34	$2,287,787.20	14.91%
Z - OUT OF STATE	$1,060,477.74	$1,205,537.29	13.68%	$9,336,563.92	$9,149,847.24	-2.00%
Not Specified		$173,860.07			$461,316.45	
Total	**$4,053,748.50**	**$4,637,762.40**	**14.41%**	**$26,725,413.18**	**$26,881,932.14**	**0.59%**



Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Revenues
Percentage of Collections by Geographical Location
June 2026



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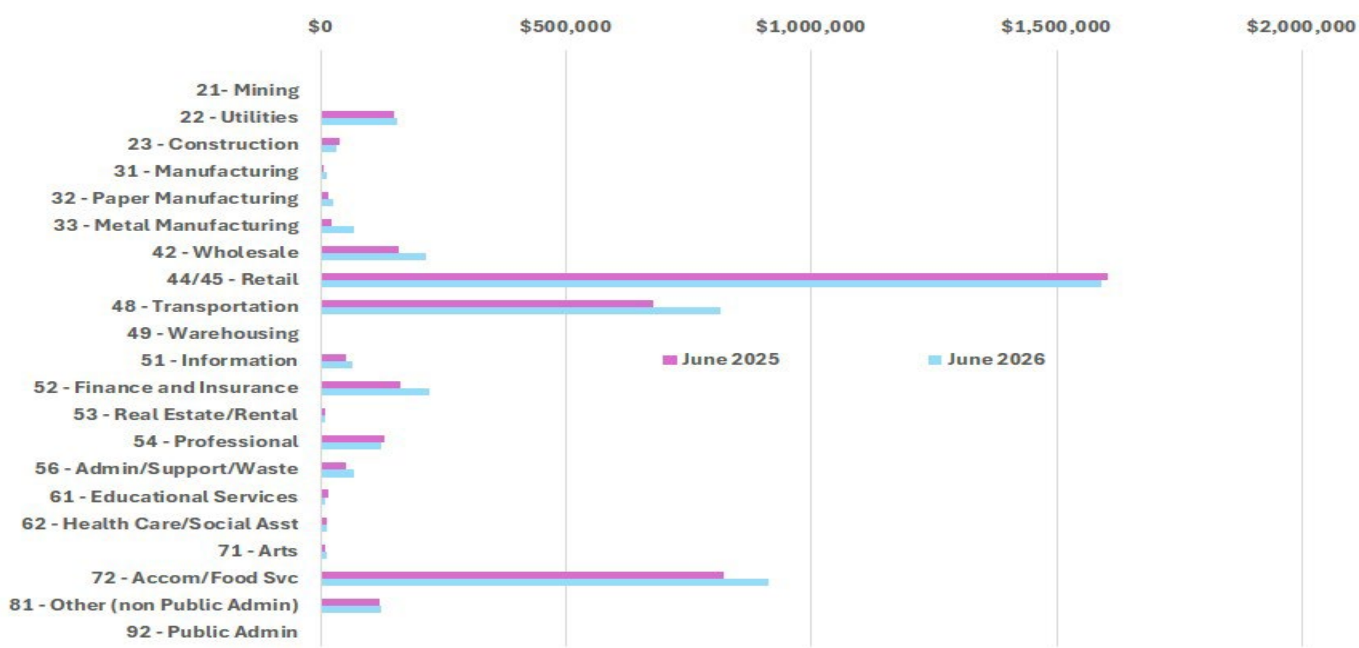
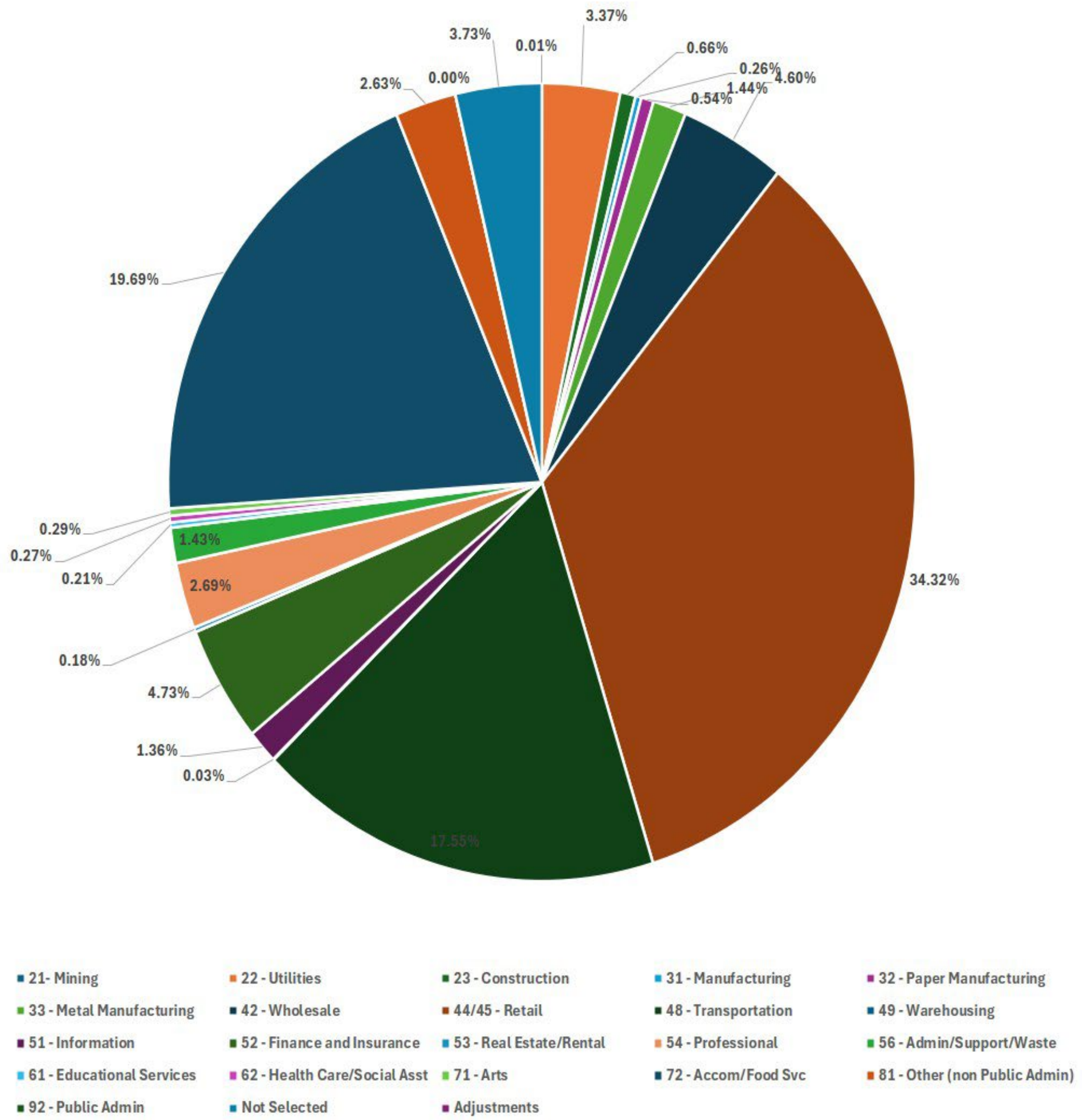
Retail Sales and General Use Tax Trends by NAICS – Industry

The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), additional marijuana tax (4%) and lodgers tax (5%). The City also receives a monthly 1.5% sales tax share back from the State on retail marijuana sales that is included in the chart. This does not include motor vehicle or building use tax.

NAICS Sectors	June 2025	June 2026	Percentage Change YOY	YTD June 2025	YTD June 2026	Percentage Change YOY
21- Mining		$457.46		$0.00	$717.24	0.00%
22 - Utilities	$148,689.89	$156,084.29	4.97%	$1,202,929.76	$1,020,560.88	-15.16%
23 - Construction	$39,976.95	$30,744.34	-23.09%	$361,634.27	$333,815.77	-7.69%
31 - Manufacturing	$7,107.71	$11,832.78	66.48%	$47,931.03	$68,633.23	43.19%
32 - Paper Manufacturing	$14,628.24	$25,084.39	71.48%	$233,409.53	$184,994.05	-20.74%
33 - Metal Manufacturing	$22,884.67	$66,902.94	192.35%	$362,413.49	$640,583.73	76.75%
42 - Wholesale	$160,332.45	$213,388.66	33.09%	$1,390,598.30	$1,296,873.35	-6.74%
44/45 - Retail	$1,602,332.62	$1,591,585.82	-0.67%	$14,806,083.59	$14,301,996.06	-3.40%
48 - Transportation	$676,780.80	$813,851.62	20.25%	$4,222.56	$5,808.21	37.55%
49 - Warehousing	$394.17	$1,423.41	261.12%	$295,207.48	$306,800.52	3.93%
51 - Information	$49,965.22	$63,279.58	26.65%	$1,074,331.79	$1,241,531.03	15.56%
52 - Finance and Insurance	$162,822.72	$219,468.53	34.79%	$110,393.42	$87,911.89	-20.36%
53 - Real Estate/Rental	$8,904.21	$8,487.69	-4.68%	$938,761.45	$857,570.33	-8.65%
54 - Professional	$131,265.50	$124,651.12	-5.04%	$535,104.66	$594,345.29	11.07%
56 - Admin/Support/Waste	$50,620.66	$66,416.89	31.21%	$244,352.40	$143,526.12	-41.26%
61 - Educational Services	$15,751.70	$9,744.72	0.00%	$3,198.78	$2,242.33	-29.90%
62 - Health Care/Social Asst	$11,497.65	$12,499.35	8.71%	$102,208.34	$95,552.05	-6.51%
71 - Arts	$9,440.31	$13,618.24	44.26%	$63,702.15	$89,347.57	40.26%
72 - Accom/Food Svc	$821,494.93	$913,224.09	11.17%	$4,153,235.39	$4,393,942.56	5.80%
81 - Other (non Public Admin)	$118,858.10	$122,120.75	2.74%	$794,045.06	$763,190.80	-3.89%
92 - Public Admin		$48.08		$1,649.73	$3,005.69	82.19%
Not Selected		$172,847.65			$442,253.45	
Adjustments					$6,729.99	
Total	**$4,053,748.50**	**$4,637,762.40**	**14.41%**	**$26,725,413.18**	**$26,881,932.14**	**0.59%**



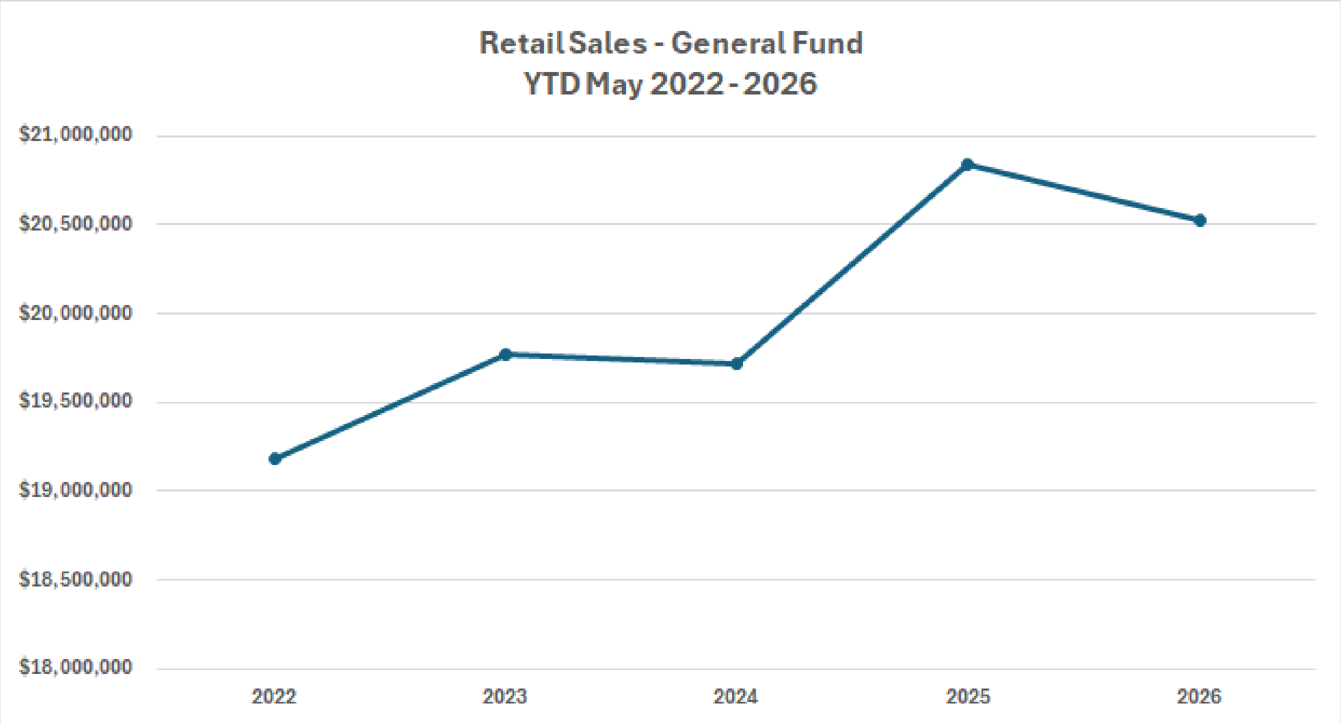
Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
June 2026
(May Filing Period)



Sales and Use Tax Revenues for May 2026

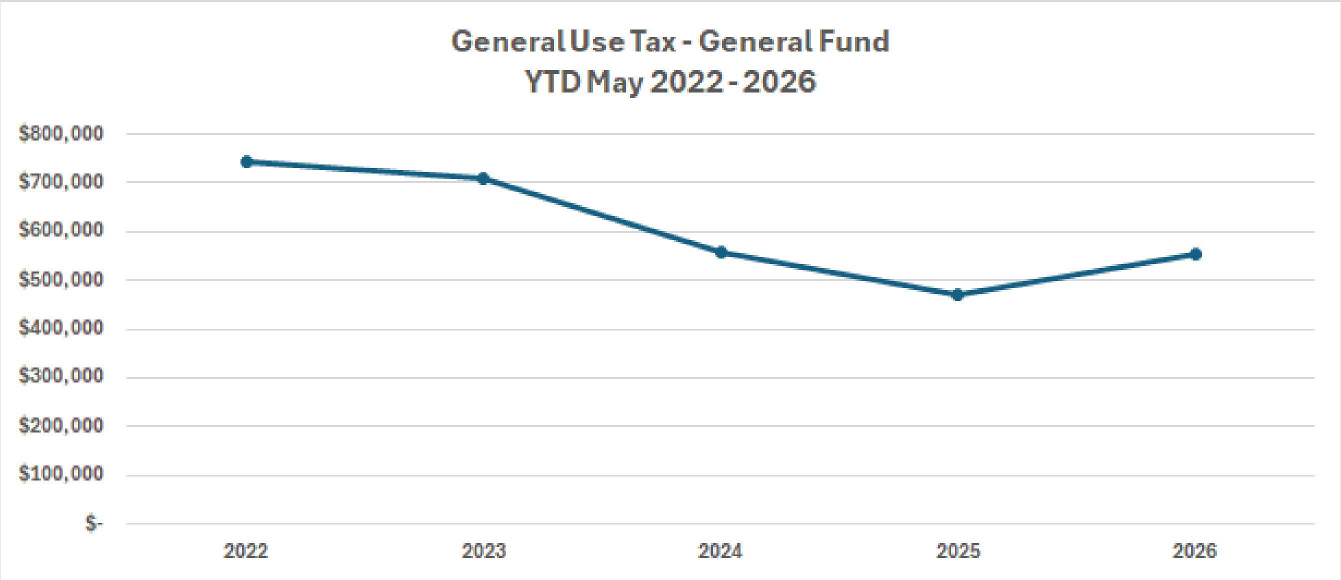
Retail Sales Tax - General Fund

	2022	2023	2024	2025	2026	% Over(Under) Previous Year
Jan	$ 4,699,790	$ 4,913,403	$ 4,819,967	$ 5,019,641	$ 5,058,389	0.77%
Feb	$ 2,574,343	$ 2,692,014	$ 2,667,243	$ 2,853,813	$ 2,366,429	-17.08%
Mar	$ 2,573,621	$ 2,544,130	$ 2,643,588	$ 2,709,249	$ 3,245,458	19.79%
Apr	$ 3,518,254	$ 3,641,668	$ 3,564,648	$ 3,815,412	$ 3,686,237	-3.39%
May	$ 2,529,329	$ 2,950,706	$ 2,961,360	$ 3,286,470	$ 2,602,731	-20.80%
Jun	$ 3,289,136	$ 3,024,665	$ 3,060,908	$ 3,154,279	$ 3,565,845	13.05%
Jul	$ 4,014,397	$ 3,996,506	$ 4,026,590	$ 4,259,711		
Aug	$ 3,060,975	$ 3,076,782	$ 3,323,309	$ 3,276,174		
Sep	$ 3,024,115	$ 2,814,456	$ 2,915,948	$ 3,142,357		
Oct	$ 3,939,467	$ 3,831,525	$ 3,957,741	$ 3,136,043		
Nov	$ 3,147,406	$ 2,995,596	$ 3,004,912	$ 3,846,326		
Dec	$ 2,961,733	$ 2,942,932	$ 3,132,325	$ 2,879,120		
YTD Total	**$ 39,332,566**	**$ 39,424,383**	**$ 40,078,538**	**$ 41,378,595**	**$ 20,525,089**	



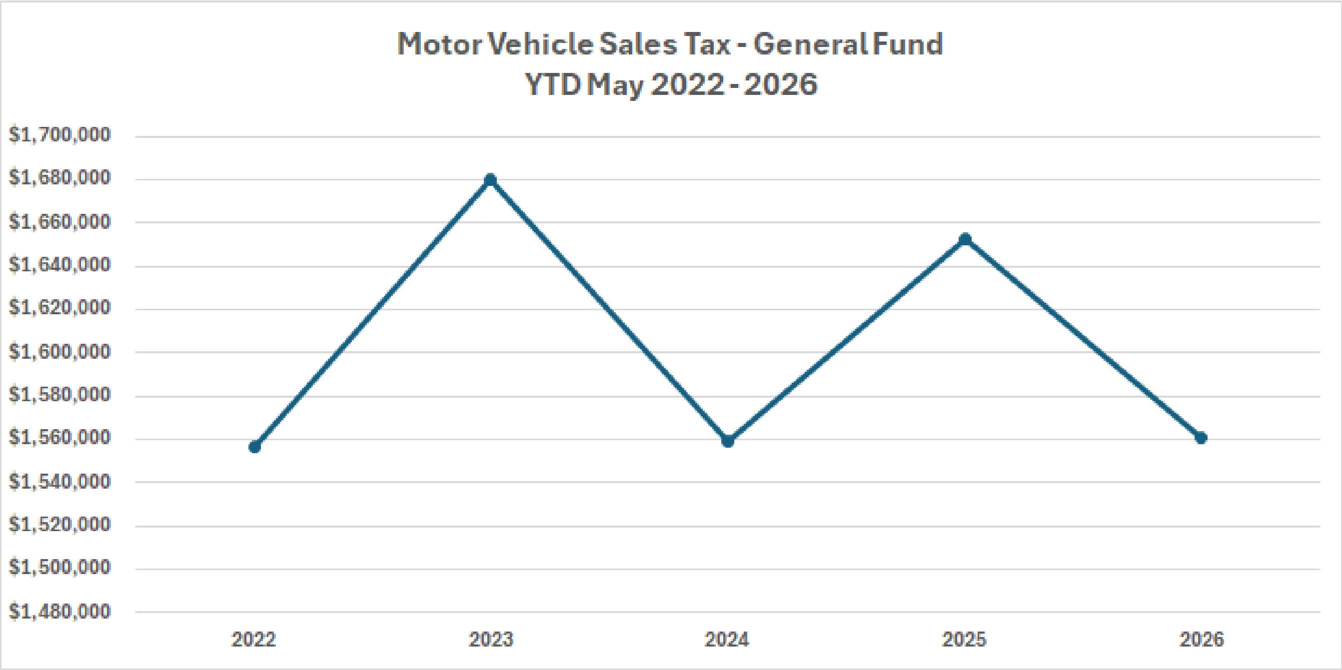
General Use Tax - General Fund

	2022	2023	2024	2025	2026	% Over(Under) Previous Year
Jan	$ 267,059	$ 203,655	$ 179,046	$ 150,549	$ 208,133	38.25%
Feb	$ 131,974	$ 84,130	$ 86,886	$ 59,417	$ 39,336	-33.80%
Mar	$ 74,321	$ 160,487	$ 43,643	$ 49,810	$ 100,917	102.60%
Apr	$ 122,262	$ 146,120	$ 110,379	$ 103,289	$ 115,199	11.53%
May	$ 62,223	$ 53,957	$ 61,392	$ 54,456	$ 44,523	-18.24%
Jun	$ 83,970	$ 61,249	$ 75,990	$ 52,904	$ 45,344	-14.29%
Jul	$ 153,755	$ 130,830	$ 159,017	$ 196,275		
Aug	$ 51,245	$ 64,957	$ 66,116	$ 50,932		
Sep	$ 113,825	$ 70,927	$ 51,190	$ 104,613		
Oct	$ 133,748	$ 143,610	$ 138,130	$ 146,752		
Nov	$ 84,043	$ 68,370	$ 102,346	$ 145,227		
Dec	$ 65,428	$ 82,982	$ 40,754	$ 42,190		
YTD Total	**$ 1,343,853**	**$ 1,271,277**	**$ 1,114,890**	**$ 1,156,414**	**$ 553,453**	



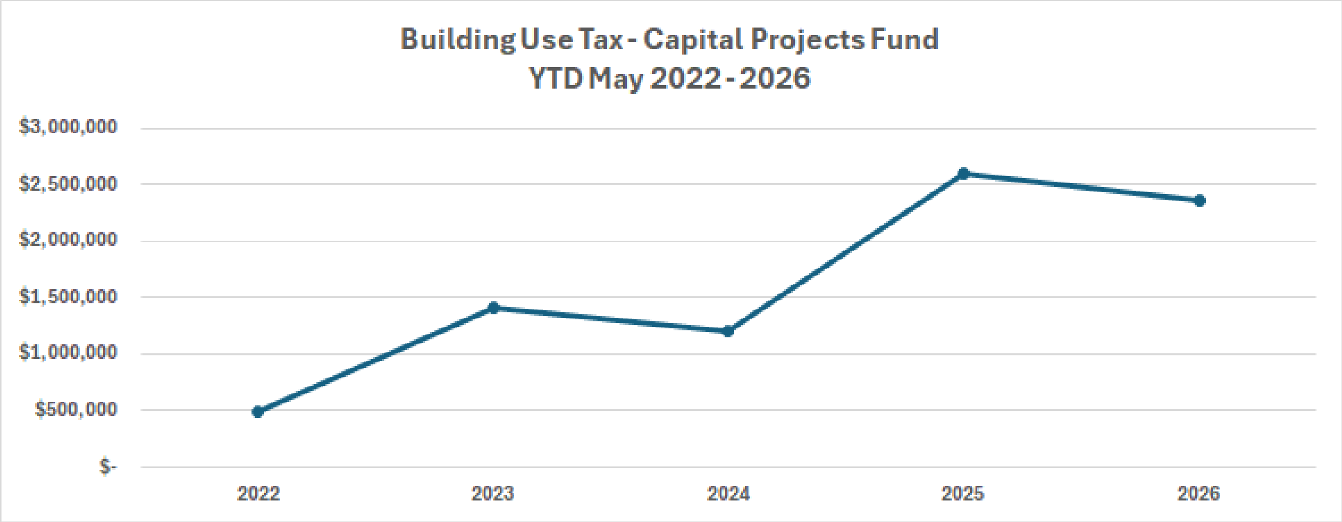
Motor Vehicles Sales Tax - General Fund

	2022	2023	2024	2025	2026	% Over(Under) Previous Year
Jan	$ 251,266	$ 230,579	$ 277,003	$ 281,917	$ 265,017	-5.99%
Feb	$ 250,648	$ 296,975	$ 246,864	$ 303,827	$ 214,096	-29.53%
Mar	$ 285,936	$ 230,214	$ 256,298	$ 284,399	$ 292,891	2.99%
Apr	$ 291,587	$ 329,347	$ 234,413	$ 262,546	$ 240,764	-8.30%
May	$ 257,081	$ 305,466	$ 272,066	$ 236,900	$ 298,980	26.21%
Jun	$ 219,902	$ 287,000	$ 272,502	$ 283,087	$ 248,898	-12.08%
Jul	$ 266,100	$ 244,391	$ 259,255	$ 266,280		
Aug	$ 266,429	$ 283,227	$ 272,665	$ 271,344		
Sep	$ 248,427	$ 292,940	$ 255,915	$ 298,517		
Oct	$ 258,222	$ 248,439	$ 251,942	$ 326,153		
Nov	$ 288,246	$ 298,182	$ 253,859	$ 394,403		
Dec	$ 229,113	$ 285,919	$ 226,941	$ 298,950		
YTD Total	**$ 3,112,956**	**$ 3,332,680**	**$ 3,079,722**	**$ 3,508,324**	**$ 1,560,646**	



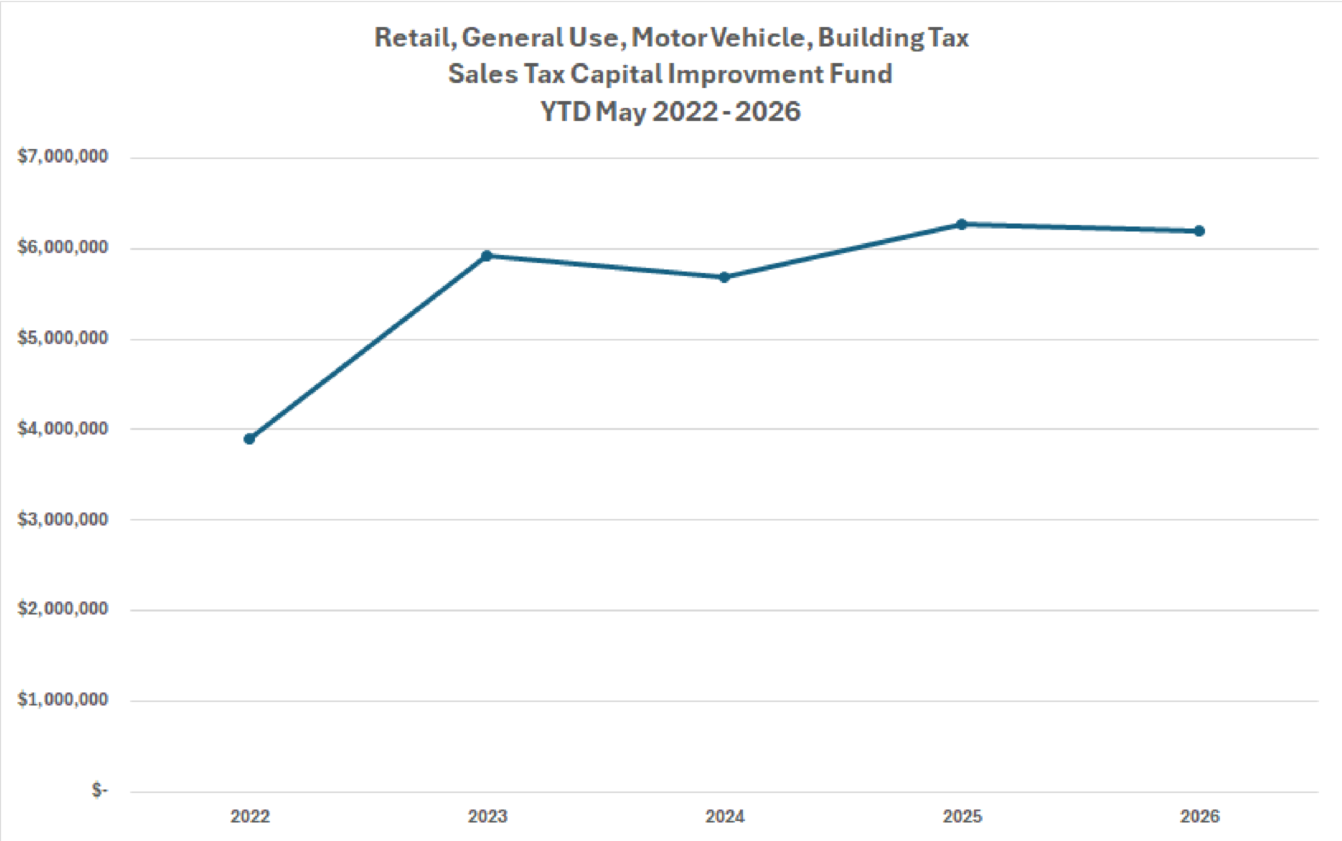
Building Use Tax - Capital Projects Fund 3400

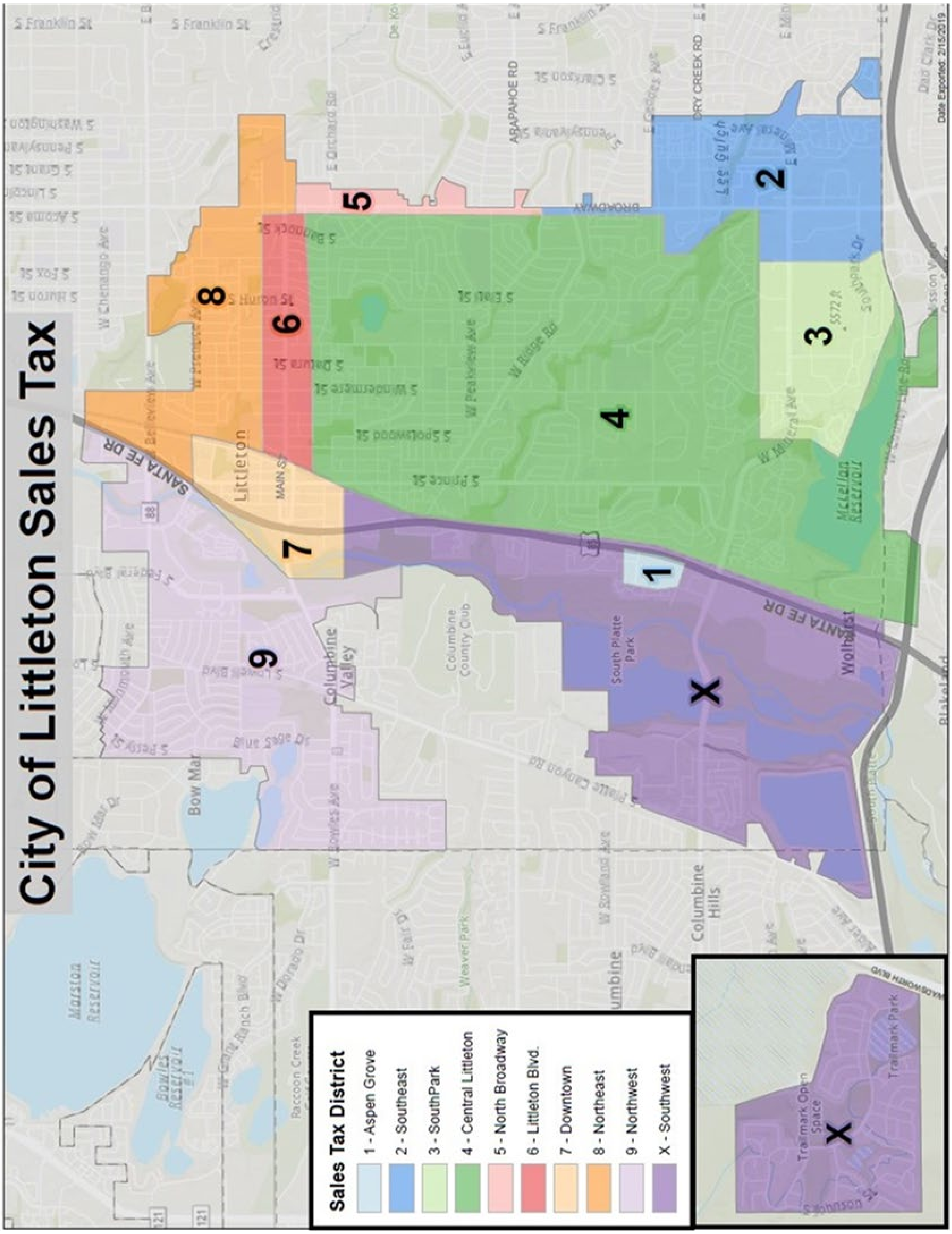
	2022	2023	2024	2025	2026	% Over(Under) Previous Year
Jan	$ 33,009	$ 55,244	$ 308,423	$ 62,897	$ 41,302	-34.33%
Feb	$ 51,328	$ 64,918	$ 105,299	$ 198,140	$ 84,908	-57.15%
Mar	$ 100,499	$ 46,963	$ 93,378	$ 91,160	$ 248,292	172.37%
Apr	$ 55,622	$ 66,707	$ 142,576	$ 72,962	$ 857,253	1074.93%
May	$ 142,649	$ 1,090,988	$ 435,638	$ 1,400,150	$ 488,243	-65.13%
Jun	$ 102,708	$ 83,325	$ 123,230	$ 781,515	$ 648,397	-17.03%
Jul	$ 78,290	$ 159,396	$ 134,872	$ 239,225		
Aug	$ 82,769	$ 214,966	$ 139,006	$ 622,327		
Sep	$ 139,391	$ 206,643	$ 1,247,082	$ 277,329		
Oct	$ 122,630	$ 151,173	$ 82,090	$ 486,251		
Nov	$ 113,446	$ 187,440	$ 1,056,542	$ 118,196		
Dec	$ 65,194	$ 62,353	$ 57,816	$ 63,142		
YTD Total	**$ 1,087,536**	**$ 2,390,116**	**$ 3,925,951**	**$ 4,413,295**	**$ 2,368,395**	



Retail, General Use, Motor Vehicle, Building Tax - Sales Tax Capital Improvement Fund 3500

	2022	2023	2024	2025	2026	% Over(Under) Previous Year
Jan	$ -	$ 1,340,907	$ 1,388,813	$ 1,358,538	$ 1,380,140	1.59%
Feb	$ 577,754	$ 780,700	$ 774,624	$ 829,153	$ 672,585	-18.88%
Mar	$ 662,088	$ 751,302	$ 744,309	$ 751,814	$ 960,781	27.80%
Apr	$ 969,260	$ 1,056,936	$ 986,751	$ 1,046,707	$ 1,220,103	16.57%
May	$ 765,409	$ 1,114,054	$ 923,561	$ 1,224,254	$ 850,682	-30.51%
Jun	$ 919,719	$ 879,014	$ 869,803	$ 1,060,273	$ 1,111,842	4.86%
July	$ 1,135,878	$ 1,128,494	$ 1,134,428	$ 1,219,037		
Aug	$ 858,407	$ 912,259	$ 910,009	$ 1,023,575		
Sep	$ 874,043	$ 874,136	$ 1,110,257	$ 952,620		
Oct	$ 1,096,711	$ 1,082,171	$ 1,089,502	$ 999,178		
Nov	$ 905,004	$ 879,835	$ 1,094,461	$ 1,105,470		
Dec	$ 825,439	$ 847,357	$ 813,337	$ 909,206		
YTD Total	**$ 9,589,712**	**$ 11,647,166**	**$ 11,839,854**	**$ 12,479,823**	**$ 6,196,133**	




City of Littleton Sales Tax
Sales Tax District
1 - Aspen Grove
2 - Southeast
3 - SouthPark
4 - Central Littleton
5 - North Broadway
6 - Littleton Blvd.
7 - Downtown
8 - Northeast
9 - Northwest
X - Southwest
Date Exported: 2/15/2019