



Proposal: Large Venue Seat Tax to Fund Denver's Multimodal Future

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Problem: Transportation Program Funding Far Below Need Levels

- Transportation programs are severely underfunded
 - Denver Moves Everyone 2050: up to \$800M/year needed — far exceeds DOTI's budget
- Outside funding opportunities are diminishing
 - State budget cuts + federal reprioritization = less help

Problem: Transportation Program Funding Far Below Need Levels

- SRTS Action Plan
 - Adopted 2021; funding has since declined, not grown
 - Staffing cut from 2 to 0 FTE due to budget cuts
- Vision Zero Goals
 - Advocates gave the city a D- grade — streets more dangerous, safety commitments unmet
 - 93 people killed in 2025 — record high since 2013
 - No transportation goals in Mayor's 2026 priorities

Problem: Large Venue Growing Impacts

- New stadium projects coming to Denver
- Large venue impacts: roadway wear, emissions, air pollution, traffic, parking, collisions
 - Denver is falling behind on climate goals in the transportation sector
 - Transportation emissions are “hard-to-abate” — need behavioral change + multimodal investment
- Existing Seat Tax:
 - City-owned venues: 10% seat tax for maintenance
 - Private venues: No seat tax — competitive disadvantage for city-owned facilities

Search for Major Revenue Sources

Options Rejected:

- Sales Tax
 - Near to diminishing returns on rate increases; voters rejected 2R in 2024
- Property Tax
 - Increases due to Gallagher repeal; DPS mill levy also on 2026 ballot
- Fees
 - Hard to scale; flat-rate under TABOR = regressive

Proposal: A Seat Tax on Large Venues

- Referred to Denver voters, November 2026 ballot
- Three-tiered seat tax on venues with 1,000+ seats:
 - 5% on tickets under \$100
 - 10% on tickets \$100–\$250
 - 15% on tickets over \$250
- Notable Exemptions:
 - City-owned venues (already taxed at 10%)
 - Small venues under 1,000 seats
 - Youth athletics, K–12 + higher education events, nonprofit/amateur events
 - Does not apply to resale --- venue responsible on for collecting on original ticket sale

Proposal: A Seat Tax on Large Venues (cont.)

- Revenue eligible for:
 - Denver Moves Transit Plan
 - Safe Routes to School Action Plan
 - Multimodal infrastructure to reduce traffic and emissions
- Examples:
 - RTD service routes, including event days at large venues
 - School-area traffic calming, bike lanes, pedestrian crossings
 - First/last mile infrastructure to transit
 - Micro-connector services

Advantages of Seat Tax on Large Venues

- Equity: Tiered rates ensure wealthier buyers pay more — more progressive than flat fees
- Policy Harmony: Revenue able to directly fund mitigation of large venue impacts
- Competitive Balance: Levels pricing between city-owned and private venues
- Safety Needs: More Denverites die from traffic collisions than from gun violence
- Climate: Mode shift requires new substantial public investment, city trajectory is to fail on transportation-related climate goals



Questions/Discussion