

TOWN OF GREEN MOUNTAIN FALLS

ORDINANCE NO. 2018-05

AN ORDINANCE REPEALING AND REENACTING ARTICLE VI, CHAPTER 4, OF THE GREEN MOUNTAIN FALLS MUNICIPAL CODE TO CREATE A VALID LODGING OCCUPATION TAX

WHEREAS, the Town has ceased collection of the Town's lodging tax imposed by Article VI of Chapter 4 of the Green Mountain Falls Municipal Code as inconsistent with state law;

WHEREAS, with voter approval, a statutory town can impose an additional occupation tax on inn-keepers and the like pursuant to Section 31-15-501(1)(c), C.R.S.;

WHEREAS, by Resolution No. 2018-09, the Town has referred to voters a ballot issue to create a valid lodging occupation tax;

WHEREAS, if approved, revenue from the lodging occupation tax would offset a portion of the impacts on Town roads, utilities, and services caused by the provision of hotel rooms and other similar accommodations in Town; and

WHEREAS, the Town wishes to repeal and reenact Article VI, Chapter 4, of the Green Mountain Municipal Code as follows.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF GREEN MOUNTAIN FALLS, COLORADO:

Section 1. Article VI, Chapter 4, of the Green Mountain Falls Municipal Code is repealed in its entirety.

Section 2. Article VI, Chapter 4, of the Green Mountain Falls Municipal Code is reenacted to read as follows:

ARTICLE VI – Lodging Occupation Tax

Sec. 4-101. Imposition of tax.

(a) The provision of lodging rooms and accommodations to the traveling public results in the increased use of Town streets and rights-of-way, increased traffic, increased demands upon municipal services such as police protection and has a substantial effect upon the health, safety and welfare of the citizens of the Town and upon the expenditures budgeted by the Town which is a matter of local concern.

(b) The classification of the provision of lodging as separate businesses and occupations is reasonable, proper, uniform and nondiscriminatory; and the taxable amount hereby levied is reasonable, proper, uniform, nondiscriminatory, and necessary.

(c) There is hereby levied by the Town an occupation tax on the provision of lodging upon every lodging business furnishing any room or accommodation for less than one (1) month or thirty (30) consecutive days within the Town in the amount of Four dollars and fifty cents (\$4.50) per day, per occupied lodging room or accommodation.

Sec. 4-102. Lodging defined.

The provision of lodging means the transaction of furnishing rooms or accommodations to any person who, for monetary consideration, possesses or has the right to use or possess any room or rooms in a hotel, apartment hotel, lodging house, motor hotel, guest house, guest ranch, short-term rentals licensed pursuant to Chapter 6, Article VIII, of this Code, or any other place that furnishes sleeping accommodations under any concession, permit, right of access, license to use, other agreement or otherwise and for a period of less than thirty (30) consecutive days or which rental is on a weekly or daily basis.

Sec. 4-103. Exemptions.

Lodging Tax Exemptions. The following transactions shall be exempt from the tax imposed by this Article:

- (a) Accommodations provided by the United States, the State of Colorado, its departments and institutions, and the political subdivisions of the State in their governmental capacities only.
- (b) Accommodations provided by those charitable, religious and eleemosynary organizations that have received from the Internal Revenue Service status under Section 501(c)(3) of the Internal Revenue Code as a tax-exempt organization, while in the conduct of their regular charitable, religious or eleemosynary functions and activities.
- (c) Accommodations provided to a person who is a permanent resident of a hotel, motel, apartment hotel, lodging house, motor hotel, guest house, or other similar business pursuant to a written agreement for a period of at least one (1) month or thirty (30) consecutive days.
- (d) Accommodations provided to a person without monetary consideration being paid to the vendor for such accommodations.

Sec. 4-104. Payment of tax.

- (a) Every lodging business shall remit the lodging occupation tax not less than quarterly on account of lodging provided in the preceding quarter and not later than fifteen (15) days following the end of each quarter of the calendar year. Said payment shall be accompanied by a return containing such information and be in such form as the Town Clerk may prescribe.
- (b) The burden of providing that any transaction is exempt from the tax shall be upon the lodging business.

Sec. 4-105. Penalty for late payment.

In the event payment of the lodging tax is not timely made as provided in Section 4-104, the lodging business shall be required to pay unto the Town a fifteen percent (15%) penalty of the entire tax due for any given quarter.

Sec. 4-106. Inspection of records.

The Town, its officers, agents or representatives shall have the right to all reasonable hours and times to examine the books and records of the lodging businesses that are subject to the provisions of this Article and to make copies of the entries or contents thereof.

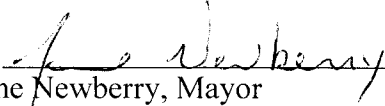
Section 2. Safety Clause. The Board of Trustees hereby finds, determines and declares that this Ordinance is promulgated under the general police power of the Town of Green Mountain Falls, that it is promulgated for the health, safety and welfare of the public and that this Ordinance is necessary for the preservation of health and safety and for the protection of public convenience and welfare. The Board of Trustees further determines that this Ordinance bears a rational relation to the proper legislative object sought to be attained.

Section 3. Severability. If any clause, sentence, paragraph, or part of this Ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

Section 4. Effective Date. Section 1 of this Ordinance shall be effective thirty (30) days after passage. Section 2 of this Ordinance shall be effective only upon approval at the November 6, 2018, special election of the Lodging Occupation Tax Ballot Issue referred to voters by Resolution No. 2018-08.

INTRODUCED AND ORDERED PUBLISHED the 17th day of July 2018, at the Green Mountain Falls Town Hall, 10615 Green Mountain Falls Road, Green Mountain Falls, Colorado.

ADOPTED AND ORDERED PUBLISHED the 7th day of August 2018.


Jane Newberry, Mayor

ATTEST:


Judy Egbery, Interim Town Clerk

APPROVED AS TO FORM:

Jeff Parker, Town Attorney



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