



2023 Legislative Issue Form

To propose a CCI legislative issue, please complete this form.

Feel free to use more than one page and include any supplemental materials.

1.) **Contact Information** (of person bringing forth issue):

- a. **Name:**George Marlin
- b. **Title:**Commissioner
- c. **County:**Clear Creek
- d. **Phone Number:** (303)949-0980
- e. **E-Mail Address:** gmarlin@clearcreekcounty.us

2.) **Issue/Problem to be addressed** (What is the problem this legislation is seeking to solve?)

The issue is the impact of tens of thousands of tourists recreating on lands in Clear Creek County often by purchasing recreational services like ski passes or guided tours like rafting or OHV services. The lack of ability to tax these services means we have limited ability to develop management approaches that help us offset the impact of these activities without seeking support from other sources.

3.) **Background on this Issue/Problem** (How did this come to be? Why are you seeking a legislative remedy?)

Clear Creek County has tens of thousands of visitors on a weekly basis, with 50-90,000 participating in raft trips, 35,000 or more ascending Bierstadt alone, and an estimated (according to our trail counters we have installed) 100,000 hikers, bikers and OHV users annually. Many of these visitors make purchases in the County and pay sales tax that contribute to government operations but millions of dollars in payments to ski passes and guided tours are untaxed.

4.) **Proposed Solution/Legislative Remedy to this issue.**

This proposal is for enabling legislation granting Colorado counties the authority to levy sales tax on Outdoor Services & Experiences. This would allow counties, with voter approval, to enact sales taxes on outdoor lessons and guided tours, including biking, fishing, mountain biking, rafting, ski lessons, winter mountaineering, snow-cat tours, jeep and OHV tours, birding, walking tours, mining tours and other experiences led by a tour guide, instructor or other leader. It would also grant authority for counties to tax outdoor experiences like tickets/tuition for experiences including outdoor festivals and fairs, day camps and residential camps, outdoor concerts and lift tickets, gondola rides etc.

5.) **Have you explored a non-legislative solution to this problem?**

A non-legislative solution is not apparent.

6.) **Statutory Citation to be modified AND proposed/revised language** (The Colorado Revised Statute is available for free at [this link](#), by selecting “Colorado Revised Statutes”).

7.) **Relationship of this issue to County Commissioner’s roles and/or authorities.**

This would expand our authority to propose taxes to our communities.

8.) **Has this proposal been approved by the Board of County Commissioners?**

Yes.

9.) **List any potential Proponents/Opponents & their perspective; indicate any groups/individuals with whom you have already discussed this issue.**

Please submit this completed form to Katie First at kfirst@ccionline.org

By Friday, July 8.



10.) **Have you visited with your legislator(s) about this proposal? What was their reaction? Are members of your delegation likely to sponsor, support, or oppose this proposal?**

I have spoken to a number of legislators who express varying degrees of interest.

11.) **Anticipated Fiscal Impact (to counties, state, other stakeholders, etc.).**

Clear Creek County estimates that tax revenue from outdoor lessons and guided tours and tickets for outdoor experiences including festivals, concerts and ski passes may be as high as \$250K based on a 1% sales tax on outdoor services & experiences

12.) **Please list the local subject matter experts CCI staff can follow-up with for more information on this proposal.**

Amy Saxton and Randy Wheelock

13.) **If your county is submitting multiple issue forms, please rank each issue.**

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By Friday, July 8.