



2025 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 the person bringing forth the issue):

- a. **Name:** Matt Salka
- b. **Title:** Commissioner
- c. **County:** La Plata County
- d. **Phone Number:** 970-382-6217
- e. **E-Mail Address:** msalka@lpcgov.org

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

Provide counties the authority to implement a lodging tax up to 6% like municipalities rather than being limited to the 2%. There is currently a cap on county lodging taxes at 2%. Other states have shown that these can be higher without impacting tourism demand.

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

Allowing voters in their counties, the opportunity to increase their lodgers tax past the 2% cap. This will allow counties to be comparable to their municipal partners in the county. This could give counties the opportunity to increase revenue for advertising and marketing local tourism, housing, childcare services, and facilitating and enhancing visitor experiences benefiting their county residents. Additionally, expanding the permissible uses of the lodger's tax in Colorado is a strategic and forward-thinking move that will yield significant benefits for both tourists and residents. By investing in these additional areas listed below, we can create a more robust and attractive environment for tourists, thereby increasing tourism revenue. Furthermore, these investments will directly benefit local residents by improving quality of life, creating job opportunities, protecting natural resources, and fostering a vibrant, resilient community.

Infrastructure: Allocating funds for the enhancement and maintenance of public infrastructure such as roads, bridges, public transportation, and public trails and trailheads that serve both tourists and residents. Improved infrastructure will facilitate easier access to tourist destinations and improve safety and convenience for all.

Environmental Conservation and Sustainability: Investing in projects aimed at preserving natural landscapes, wildlife habitats, and promoting sustainable tourism practices. This includes the development of eco-friendly parks, trails, and outdoor recreational facilities that attract eco-conscious travelers and protect Colorado's natural beauty.

Cultural and historical preservation: Supporting the restoration and maintenance of historical sites, museums, and cultural institutions. By preserving our rich cultural heritage, we create unique and educational attractions that draw tourists and enrich the community.

Public safety and emergency services: Enhancing public safety measures by funding local law enforcement, fire departments, and emergency medical services. A safe environment is paramount for attracting tourists and ensuring their well-being during their stay.

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

The proposed legislative remedy involves amending the existing statute to grant counties the authority to put forth a ballot measure seeking voter approval for increasing a county lodger's tax rate. This amendment would enable counties to propose a tax rate increase up to a maximum of 6%, thereby providing greater flexibility to meet local needs. Counties would be required to go to vote even if they have an existing lodger's tax in place.

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

By Friday, July 12.



The proposed legislative change emphasizes local control by allowing counties to tailor their tax rates to meet specific needs. Since TABOR would require voter approval for an increase in the tax, this approach ensures that any increase is democratically endorsed by the community, reflecting the will of the people.

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

Under Dillon's Rule, counties in Colorado lack the autonomous authority to increase their lodger's tax rates beyond the existing statutory cap. Legislative action is therefore indispensable to provide counties with the explicit authority needed to propose and implement tax increases. By amending the statute to allow for a higher lodger's tax capped at 6%, the state legislature ensures that counties can lawfully and effectively address their financial needs, enhance tourism, and support the local community and environment.

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").** See Exhibit A for specific amendments and deletions.

7.) **Relationship of this issue to the County Commissioner's roles and/or authorities.** By seeking legislative approval to increase the lodger's tax cap from 2% to 6%, County Commissioners can secure additional revenue streams that are vital for enhancing tourism infrastructure, marketing, and statutorily mandated services. The increased revenue would enable County Commissioners to better address the needs of their constituents by improving local amenities, supporting sustainable tourism, supporting expensive workforce needs such as housing and childcare, and promoting the county as a competitive tourist destination.

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

9.) **List any potential Proponents/Opponents & their perspectives; indicate any groups/individuals with whom you have already discussed this issue.** A legislative proposal to increase the county lodger's tax cap is likely to generate diverse opinions. Proponents, including local governments, tourism and hospitality industries, economic development organizations, conservation and other community groups, see the tax increase as a necessary measure to enhance infrastructure, promote sustainable tourism, boost local economies and preserve the environment. Conversely, opponents, such as hotel and lodging operators, business associations, taxpayer advocacy groups, and some tourists, might fear that higher taxes could deter visitors and burden businesses.

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?** Yes, I spoke with State Representative Barbara McLachlan and Senator Cleave Simpson. McLachlan is in support. Simpson would support as long as the voters get to approve increase.

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

C.R.S. § 30-11-107.5(2)(b) mandates that the Colorado Department of Revenue conduct an annual revenue analysis.

According to the statute, the Department is permitted to keep only the amount justified by the cost analysis, not exceeding three and one-third percent of the total revenue collected. This retained amount is then transferred to the state treasurer for deposit into the general fund. The general assembly appropriates this fund for covering the net incremental costs of collection, administration, and enforcement. Since the allowed retention is a percentage of the revenue collected, the Department of Revenue's retained amount should naturally increase as the total revenue collected increases.

12.) **Please list the local subject matter experts CCI staff can follow up with for more information on this proposal. Commissioner Matt Salka, Commissioner Marsha Porter-Norton**

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

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