

West's Colorado Revised Statutes Annotated

Title 30. Government--County

County Powers and Functions

General

Article 11. County Powers and Functions

Part 1. General Provisions (Refs & Annos)

C.R.S.A. § 30-11-107.5

§ 30-11-107.5. Lodging tax

Effective: August 10, 2022

Currentness

(1) In accordance with the procedures set forth in this section, the board of county commissioners of each county, for one or more of the purposes specified in subsection (1.5) of this section, may levy a county lodging tax of not more than ~~two~~ six percent on the purchase price paid or charged to persons for rooms or accommodations as included in the definition of "sale" in [section 39-26-102\(11\)](#). No tax shall apply within any municipality levying a lodging tax.

(1.5)(a) Subject to the limitation set forth in subsection (1.5)(b) of this section, a county board of commissioners may levy the tax specified in subsection (1) of this section for the purpose of:

(I) Advertising and marketing local tourism;

(II) Housing and childcare for the tourism-related workforce, including seasonal workers, and for other workers in the community; or

(III) Facilitating and enhancing visitor experiences.

(IV) Enhancement and maintenance of public infrastructure such as roads, bridges, public transportation, and public trails that serve both tourists and residents.

(V) Investing in projects aimed at preserving natural landscapes, wildlife habitats, and promoting sustainable tourism practices.

(VI) Supporting the restoration and maintenance of historical sites, museums, and cultural institutions.

(VII) Enhancing public safety measures by funding local law enforcement, fire departments, and emergency medical services.

(b) If, after January 1, 2022, there is a new lodging tax created or the allowable uses of an existing lodging tax are expanded in accordance with subsection (3)(a.5) of this section, at least ten percent of the lodging tax revenue must be used for the purpose of advertising and marketing local tourism.

(2)(a) The county lodging tax shall be collected, administered, and enforced, to the extent feasible, pursuant to [section 29-2-106, C.R.S.](#)

(b) The department of revenue shall perform, on an annual basis, an analysis to determine the net incremental cost of such collection, administration, and enforcement. The department of revenue shall retain only the amount determined to be necessary by the cost analysis, and in no event shall that amount exceed three and one-third percent of the amount collected. Such amount retained shall be transmitted to the state treasurer, who shall credit the same to the general fund, and such amount shall be subject to appropriation by the general assembly for the net incremental cost of such collection, administration, and enforcement.

(c) Any person or entity providing rooms or accommodations as included in the definition of “sale” referred to in subsection (1) of this section shall be liable and responsible for the payment of an amount equivalent of up to ~~two six~~ percent of all such sales made and shall quarterly, unless otherwise provided by law, make a return to the executive director of the department of revenue for the preceding tax-reporting period and remit an amount equivalent up to the said ~~two six~~ percent on such sales to said executive director.

(3)(a) The board of county commissioners may, by resolution, approve a proposal for a county lodging tax; thereupon, such proposal for the county lodging tax shall be referred to the registered electors of the unincorporated areas and the municipalities subject to the lodging tax at a special election held for such purpose. Any such election may be combined with any other special election. On and after January 1, 1989, such tax may only be approved at a general election.

(a.5) If, prior to January 1, 2022, the voters of a county approved a county lodging tax for the purpose of advertising and marketing local tourism, the board of county commissioners may, by resolution, approve a proposal to allow the county lodging tax revenues to also be used for any of the additional purposes specified in subsection (1.5) of this section. The county shall refer the proposal to the registered electors of the unincorporated areas and the municipalities subject to the lodging tax at the next general election.

(b)(I) A proposal for a county lodging tax under subsection (3)(a) of this section must contain a description of the proposed tax, must state the amount to be imposed, and must describe any municipality within the county that has such a tax and is therefore excluded from the election proposed in subsection (3)(a) of this section and any resulting lodging tax.

(II) If any additional lodging tax or statewide tax on lodging facilities is enacted or levied after January 1, 1987, which in combination with the lodging tax authorized by this section exceeds ~~two six~~ percent, the tax under this section shall be reduced by that amount that the total tax exceeds the ~~two six~~ percent maximum specified in subsection (1) of this section.

(c) Repealed by Laws 1987, S.B.223, § 2.

(d) No public moneys from any source shall be expended directly or indirectly to urge electors to vote in favor or against the imposition of the lodging tax. Nothing in this paragraph (d) shall be construed as prohibiting an elected official from expressing his personal opinion concerning the imposition of the lodging tax.

(e) Upon the adoption of the resolution by the board of county commissioners approving a county lodging tax proposal in accordance with subsection (3)(a) or (3)(a.5) of this section, the county clerk and recorder shall publish the text of the proposal four separate times, a week apart, in a newspaper of general circulation within the county. The cost of the election must be initially paid out of the general fund of the county. If the county lodging tax is approved, the general fund of the county must be reimbursed out of the county lodging tax fund described in subsection (4)(a) of this section. The conduct of the election shall conform, so far as practicable, to the general election laws of the state.

(f)(I) If a proposal for a county lodging tax under subsection (3)(a) of this section is approved by a majority of the registered electors from the municipality or unincorporated area subject to the lodging tax voting thereon, the county lodging tax becomes effective as provided in [section 29-2-106\(2\)](#). If a proposal to expand the allowable uses under subsection (3)(a.5) of this section is approved by a majority of the registered electors from the municipality or unincorporated area voting thereon, the county may also use the lodging tax revenue for any of the additional approved uses as specified in subsection (1.5) of this section.

(II) If a majority of the registered electors voting thereon fail to approve the county lodging tax, the question shall not be submitted again to such electors for a period of one year following the date of said election.

(g) If a county seeks to use lodging tax revenue for a purpose specified in subsection (1.5)(a)(II) or (1.5)(a)(III) of this section, then the ballot issue authorizing the use must specify how the county will spend the lodging tax revenue under either subsection.

(4)(a) All revenue collected from such county lodging tax, except the amounts retained under subsection (2) of this section, shall be credited to a special fund designated as the county lodging tax fund, hereby created. The fund shall be used only for the purposes approved by voters and to reimburse the general fund of the county for the cost of the election in accordance with subsection (3)(d) of this section. No revenue collected from such county lodging tax shall be used for any capital expenditures, with the exception of:

(I) Capital expenditures for housing and childcare for the tourism-related workforce, including seasonal workers, and for other workers in the community;

(II) Capital expenditures related to facilitating and enhancing visitor experiences; ~~or~~

(III) Tourist information centers; ~~or~~

(IV) Capital expenditures related to public infrastructure such as roads, bridges, public transportation, and public trails that serve both tourists and residents, projects aimed at preserving natural landscapes, wildlife habitats, and promoting sustainable tourism practices and the restoration and maintenance of historical sites, museums, and cultural institutions.

(b) Upon approval of a lodging tax for the purpose of advertising and marketing local tourism by the electors pursuant to this section, the county commissioners shall select a panel of no less than three citizens to administer the lodging tax fund; except that, if the money in the fund may also be used for any other purpose, then the panel shall only administer the portion of the fund that the board of county commissioners identifies as being available for advertising and marketing local tourism. The county commissioners shall appoint members from the tourism industry within the municipalities or unincorporated areas from which the lodging tax is collected. Where there is an established and proven marketing entity within the county formed for the purpose of advertising and marketing tourism, the panel is encouraged to use that entity, and that entity shall provide an accounting to the panel and to the county commissioners.

(c) The panel, to the extent feasible, shall advertise and market tourism for the benefit of those unincorporated areas and municipalities from which the lodging tax originated.

(5) Nothing provided in this section shall in any way prohibit municipalities and counties from cooperating to create countywide uniform lodging taxes with voluntary abandonment of municipal lodging tax ordinances.

(6) Repealed by Laws 1990, S.B.90-33, § 1, eff. April 3, 1990.

### Credits

Added by Laws 1987, S.B.23, § 1, eff. May 6, 1987. Amended by Laws 1987, S.B.223, §§ 1, 2, eff. June 20, 1987; Laws 1990, S.B.90-33, § 1, eff. April 3, 1990; Laws 1991, H.B.91-1042, § 1, eff. March 12, 1991; Laws 1994, H.B.94-1024, § 1, eff. March 29, 1994; Laws 2022, Ch. 62 (H.B. 22-1117), § 4, eff. Aug. 10, 2022.

C. R. S. A. § 30-11-107.5, CO ST § 30-11-107.5

Current through legislation effective June 2, 2024 of the Second Regular Session, 74th General Assembly (2024). Some statute sections may be more current. See credits for details.