



## Please Vote YES on HB18-1084

### County Lodging Tax Revenue Allowable Uses

**Sponsors: Thurlow & Hamner/ Coram**

HB18-1084 allows local voters to choose how their county lodging tax revenues should be invested.

**Background:**

Counties can seek voter approval for a 2% excise tax on the purchase of hotel rooms and other lodging accommodations (CRS 30-11-107.5). Currently, any revenue generated by this tax must be committed to marketing and advertising the county. Twenty-eight rural/small counties have a lodging tax. (County lodging tax authority does not apply to cities that have their own lodging tax.)

In addition to the lodging tax, counties can also secure voter approval for a 4% excise tax via a 'local marketing district' (CRS 29-25-101). Proceeds from this tax are also dedicated to supporting tourism. Three small/rural counties have 'local marketing districts'.

**Problem:**

Local voters want the option to approve a lodging tax that can support other community priorities and not just the marketing and advertising of their communities.

**Solution:**

With two statutory tools already dedicated to supporting local tourism efforts, HB 1084 allows communities to prospectively determine if other needs should be addressed with a voter-approved lodging tax.

## Please Support HB18-1084

**Contact:**

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**Colorado Department of Revenue**  
**Lodging Tax Distributions to Counties**  
**Calendar Year 2016**

<b>County</b>	<b>2016</b>
Alamosa	\$228,853
Archuleta (Pagosa Springs omitted) <sup>1</sup>	\$135,674
Bent	NR
Chaffee	\$571,730
Clear Creek	\$128,767
Concejos	\$30,836
Costilla	\$8,617
Custer	\$30,177
Delta	\$84,464
Fremont	\$197,903
Grand (Winter Park omitted) <sup>1</sup>	\$777,722
Hinsdale	\$67,254
Huerfano	\$56,760
Jackson	\$42,690
La Plata (Durango omitted) <sup>1</sup>	\$317,297
Lake	\$134,551
Lincoln	\$133,916
Logan (Sterling omitted) <sup>1</sup>	NR
Mineral	\$69,252
Moffat	\$135,120
Montezuma (Cortez omitted) <sup>1</sup>	\$145,926
Morgan	\$187,471
Prowers	\$101,161
Rio Blanco	\$59,928
Rio Grande	\$115,495
Saguache	\$24,361
San Juan	\$78,905
San Miguel (Mountain Village omitted) <sup>1</sup>	\$578,662
<b>Total <sup>2</sup></b>	<b>\$4,445,990</b>

Note 1: Lodging tax rates applicable to this period can be found on DR 1002 (version 12/30/16).

Note 2: The data aggregates distributions that occur each month. Accounting adjustments to distributions do not retroactively change prior transactions.

<sup>1</sup> These cities are identified as being “omitted” because they do not collect county lodging tax within their city limits. Each of these cities collect and administer their own city lodging tax.

<sup>2</sup> Due to rounding, the figures in this table might not add up to the total.

NR = Not releasable due to confidentiality requirements. Total includes NR data.