



**RESOLUTION NUMBER 22-23**

**BOARD OF COUNTY COMMISSIONERS FOR THE COUNTY OF GILPIN**

**A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE REGISTERED, QUALIFIED ELECTORS OF UNINCORPORATED GILPIN COUNTY, A QUESTION AUTHORIZING THE LEVY OF A TWO PERCENT (2%) LODGING TAX ON THE RENTAL FEE, PRICE, OR OTHER CONSIDERATION PAID OR CHARGED FOR THE LEASING, RENTAL, SALE, OR FURNISHING OF A ROOM OR ACCOMMODATION FOR A SHORT-TERM PERIOD IN ORDER TO SUPPORT TOURISM, ENHANCE THE VISITOR EXPERIENCE, AND ADDRESS THE IMPACTS VISITORS HAVE ON THE COUNTY, INCLUDING WITHOUT LIMITATION, UNDERTAKING COMMUNITY PROJECTS AND SERVICES ADDRESSING VISITOR EXPERIENCES AND IMPACTS IN THE AREAS OF RECREATION, TRANSPORTATION AND ROADS, CHILDCARE, WORKFORCE HOUSING, AND HISTORIC PRESERVATION, WHICH REVENUE FROM SAID LODGING TAX SHALL BE CREDITED AND DEDICATED TO THE GILPIN COUNTY LODGING TAX FUND, SAID QUESTION TO BE SUBMITTED AT THE ELECTION TO BE HELD NOVEMBER 8, 2022; PRESCRIBING THE FORM OF BALLOT QUESTION FOR SUBMISSION AT SAID ELECTION; AND PROVIDING FOR CERTIFICATION OF THE ELECTION QUESTION TO THE COUNTY CLERK AND RECORDER.**

**WHEREAS**, in 1987 counties were statutorily authorized per C.R.S. § 30-11-107.5 to levy a two percent (2%) lodging tax on the rental fee, price, or other consideration paid or charged for the leasing, rental, sale, or furnishing of a room or accommodation for a short-term period (less than 30 consecutive days) if such lodging tax was approved by registered, qualified electors in an election. At that time, the lodging tax could be used by counties only for advertising and marketing purposes per C.R.S. § 30-11-107.5. Until today, Gilpin County has not sought voter approval to levy a lodging tax;

**WHEREAS**, on March 31, 2022, the General Assembly passed and the Governor signed HB 22-1117 amending C.R.S. § 30-11-107.5 to allow counties to use lodging tax revenue for additional purposes as set forth therein.

**WHEREAS**, in doing so the General Assembly found and declared that:

In recent years, the role of destination marketing and management organizations in Colorado has evolved to not only support economic growth through tourism, but also to address the social, cultural, and environmental issues related to tourism. In addition to inspiring travel to and within a destination and enhancing a visitor's experience, destination marketing and management organizations now use their expertise to protect our destinations' cultural and natural assets and improve our residents' quality of life;

**WHEREAS**, in passing HB 22-1117, the General Assembly also found and declared that:



Destination marketing and management organizations across the state are increasingly using their marketing budgets and robust communication channels to disperse travelers and educate visitors on how to travel responsibly and lessen their impact;

**WHEREAS**, in passing HB 22-1117, the General Assembly also found and declared that:

A visitor's experience is also heavily influenced by the host community's ability to support their residents and local workforce with housing and other essential services, as well as a strong quality of life that comes with our amazing natural and cultural assets. A thriving community ensures more positive visitor interactions and experiences in our restaurants, on our trails, and throughout our main streets. This, in turn, increases the likelihood that a visitor will return and continue to support our local businesses. Robust support for our residents' needs is essential to the long-term health of both our communities and our economy;

**WHEREAS**, House Bill 22-1117 expanded the allowable uses for lodging tax proceeds to also include childcare and housing for the tourism-related workforce, including seasonal workers, and for other workers in the community as well as improvements and projects to support tourism, enhance visitor experiences, and address impacts visitors have on Gilpin County. Such additional allowable uses include without limitation, undertaking community projects benefiting visitors, workers, and residents in the areas of recreation, transportation and roads, housing, childcare, workforce, and historic preservation;

**WHEREAS**, a Gilpin County lodging tax would not apply within any municipality levying their own lodging tax. Currently, all Gilpin County municipalities, which include the City of Central and City of Black Hawk, have their own lodging tax;

**WHEREAS**, a Gilpin County lodging tax would, therefore, be limited to the unincorporated areas of Gilpin County. Accordingly, only the registered, qualified voters in unincorporated Gilpin County will vote on the question;

**WHEREAS**, the expanded uses for lodging tax revenue has created an opportunity to help mitigate the impacts caused by a tourism-based economy from those using short-term lodging;

**WHEREAS**, a Gilpin County lodging tax will provide more equalized taxes on lodging throughout Gilpin County as all municipalities already have imposed such a tax;

**WHEREAS**, pursuant to C.R.S §§ 30-11-107(1)(d), 30-11-107.5, 29-2-114, and 29-2-115, the Gilpin County Board of County Commissioners (hereinafter "Board") is authorized to apportion and order the levying of taxes as provided by law;

**WHEREAS**, the Board wishes to submit to the registered, qualified electors of unincorporated Gilpin County, at the election to be held on November 8, 2022, a question authorizing a lodging tax of two percent (2%) on the rental, fee, price, or other consideration



paid or charged for the leasing, rental, sale, or furnishing of a room or accommodation for a short-term period (less than 30 consecutive days) in order to provide additional childcare, affordable housing opportunities for our local workforce, enhance visitor experiences by improving conditions, opportunities and the quality of life for Gilpin County's workforce and residents, which results in more positive interactions for everyone in Gilpin County including return visitors and new visitors excited to experience all that Gilpin County has to offer;

**WHEREAS**, Article X, Section 20 of the Colorado Constitution requires voter approval for, among other things, any new tax, tax rate increase, and for collecting, retaining and expending certain moneys above established limits;

**WHEREAS**, this election shall be conducted by the Gilpin County Clerk and Recorder in accordance with the "Uniform Election Code of 1992," Articles 1 to 13 of Title 1, C.R.S.; and

**WHEREAS**, the Board of County Commissioners of Gilpin County ask voters to vote in favor of this ballot issue as it will provide additional and needed resources the County can use to improve the quality of life for workers and residents in Gilpin County, enhance visitor experiences in Gilpin County and address impacts from visitors, and benefit and diversify local businesses in Gilpin County.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GILPIN, STATE OF COLORADO:**

**Section 1. Certification of Question to Clerk and Recorder for Election.** The following question is hereby certified to the Gilpin County Clerk and Recorder and shall be presented at the election to be held on Tuesday, November 8, 2022. Notices required by C.R.S § 30-11-107.5(3)(e) and Article X, Section 20 of the Colorado Constitution shall be provided by the Clerk and Recorder.

**Section 2. Form of Ballot Question.** At the Election, there shall be submitted to a vote of the registered qualified electors of unincorporated Gilpin County the following title and question in substantially the form set forth below:

**Ballot Title and Text:**

GILPIN COUNTY BALLOT ISSUE 1A: Lodging Tax to Support, Sustain, and Enhance Gilpin County for Our Residents, Workforce, and Visitors

**SHALL GILPIN COUNTY TAXES BE INCREASED BY APPROXIMATELY \$273,028.20 ANNUALLY COMMENCING JANUARY 1, 2023 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY IN EACH SUBSEQUENT YEAR, TO ALLOW A TWO PERCENT (2%) LODGING TAX ON THE RENTAL FEE, PRICE, OR OTHER CONSIDERATION PAID OR CHARGED FOR THE LEASING, RENTAL, SALE, OR FURNISHING OF A ROOM OR ACCOMMODATION FOR A SHORT-TERM PERIOD [A PERIOD OF LESS THAN THIRTY (30) CONSECUTIVE DAYS] IN GILPIN COUNTY, EXCLUDING THE MUNICIPALITIES OF THE CITY OF CENTRAL AND CITY OF BLACK HAWK THAT CURRENTLY HAVE THEIR OWN ADOPTED LODGING TAX,**



WITH AT LEAST TEN PERCENT (10%) OF GILPIN COUNTY'S LODGING TAX REVENUE TO BE USED FOR ADVERTISING AND MARKETING LOCAL TOURISM AND THE REMAINING NINETY PERCENT (90%) USED FOR ANY GILPIN COUNTY PURPOSE AUTHORIZED BY LAW, INCLUDING WITHOUT LIMITATION, COMMUNITY PROJECTS AND SERVICES FACILITATING AND ENHANCING VISITOR EXPERIENCES AND ADDRESSING IMPACTS FROM VISITORS IN THE AREAS OF RECREATION, INFRASTRUCTURE, TRANSPORTATION AND ROADS, CHILDCARE, WORKFORCE HOUSING, AND HISTORIC PRESERVATION, WHICH REVENUE FROM SAID LODGING TAX SHALL BE CREDITED AND DEDICATED TO THE GILPIN COUNTY LODGING TAX FUND, AND SHALL THE FIRST YEAR REVENUES, AND WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BE COLLECTED AND SPENT AS A VOTER APPROVED REVENUE CHANGE NOTWITHSTANDING ANY LIMITATION OR CONDITION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

3 YES/FOR

0 NO/AGAINST

**Section 3. Severability.** If any part, section, paragraph, clause, or provision of this Resolution shall be adjudged to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect the remaining sections, paragraphs, clauses or provisions of this Resolution, it being the intention that the various parts hereof are severable.

**Section 4. Actions.** The officers and employees of Gilpin County are authorized and directed to take all actions necessary or appropriate to effectuate the provisions of this Resolution.

**MOVED, READ, AND ADOPTED** by the Board of County Commissioners of the County of Gilpin, State of Colorado, at its regular meeting held the 06<sup>th</sup> day of Sept., 2022.

**COUNTY OF GILPIN, STATE OF  
COLORADO, by and Through Its  
BOARD OF COUNTY COMMISSIONERS**

**ATTEST:**

Sharon Cate  
Sharon Cate, Clerk to the Board of  
County Commissioners

Web Sill  
Web Sill  
Commissioner

By: Sandy Hollingsworth  
Sandy Hollingsworth  
Chair

Linda Isenhardt  
Linda Isenhardt  
Commissioner



Commissioner I senhart moved to adopt the foregoing resolution and Commissioner Sill seconded adoption of the foregoing resolution. The roll having been called; the vote was as follows:

Commissioner Hollingsworth	<u>aye</u>
Commissioner Isenhart	<u>aye</u>
Commissioner Sill	<u>aye</u>

This Resolution passed by a 3 to 0 vote of the Board of County Commissioners of the County of Gilpin, State of Colorado