

Board/Commission Lodgers & Automobile Rental Tax Advisory Committee (LART)

Regular Meeting Day and Time As Called – Usually in September

Approximate number of meetings per month One or more meetings each September

Approximate number of hours involved in service by members per month, One to three hours for each meeting

Detailed list of duties (please list specific duties):

1. The Lodgers and Automobile Rental Tax Advisory Committee (LART) acts in an advisory Capacity to the City Manager and City Council in all matters concerning expenditures of any revenues derived from the Lodgers and Automobile Rental Tax. Each September City Administration prepares a preliminary budget for the LART fund. This preliminary budget is submitted to the LART Committee for their review and comment. The committee then makes its recommendation to City Council as to the proposed uses of LART funds.
2. Attendance at one or two meetings each September to discuss the preliminary budget. Prior to the meetings, additional time is needed to review written material.

A RESOLUTION CREATING A LODGERS  
AND AUTOMOBILE RENTAL TAX ADVISORY  
COMMITTEE

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLORADO  
SPRINGS:

Section 1. There is hereby created a Lodgers and Automobile Rental Tax Advisory Committee which shall consist of seven members to be appointed by City Council as follows:

1. One member from the Pikes Peak Highway Advisory Commission.
2. One member from the Park and Recreation Advisory Board.
3. Three representatives from the tourist industry (hotel/motel, car rental and Convention and Visitors Bureau).
4. Two citizens at large one of which is representative of the non-tourist related business community.

A citizen at large member shall be designated to serve as Chairman. The first members of the committee shall be appointed for the following terms: three members for three years, two members for two years and two members for one year. After the appointment of the initial terms hereby created, all subsequent appointments shall be for three-year terms, except appointments to fill unexpired terms.

Section 2. The Lodgers and Automobile Rental Tax Advisory Committee shall act in an advisory capacity to the City Manager and the City Council in all matters concerning expenditures of any revenues derived from the Lodgers and Automobile Rental Tax.

Dated at Colorado Springs, Colorado, this 24<sup>th</sup> day of June, 1980.

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Mayor

ATTEST:

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City Clerk

## CHAPTER 7 TAXATION

## ARTICLE 6 LODGERS, CAMPGROUNDS AND AUTOMOBILE RENTAL TAX

## SECTION:

- 7-6-101: Title
- 7-6-102: Purpose
- 7-6-103: Definitions
- 7-6-104: Legislative Intent
- 7-6-105: Imposition of Tax, Rate
- 7-6-106: Payment of tax
- 7-6-107: Special Fund Created
- 7-6-108: Applicability of City Sales and Use Tax Ordinance
- 7-6-109: Exemptions
- 7-6-110: Citizens' Advisory Committee
- 7-6-111: Contractual Authority

Revenues not obligated under the terms of any contract entered into pursuant to Section 7-6-111 may be used for economic development activities as determined by City Council. (Ord. 78-245; Ord. 89-148; Ord. 92-141; 1968 Code §3-211)

7-6-103: **DEFINITIONS:** The following terms, as used in this Article, shall have the meanings hereinafter designated, unless the context specifically indicates otherwise, or unless such meaning is excluded by express provision.

## SECTION:

7-6-101: **Title:** This article may be known and cited as the *City Lodgers and Automobile Rental Tax Ordinance*. (Ord. 78-245; 1968 Code §3-210)

7-6-102: **Purpose:** The purpose of this tax shall be to attract visitors and to enhance the economy of the City and the Pikes Peak region. Revenues not obligated under the terms of any contract entered into pursuant to Section 7-6-111 hereof may be used for the acquisition, construction, maintenance and operation of public works or public improvements which constitute in part visitor or tourist attractions. Such public works or public improvements, or visitor attractions shall include, but shall not be limited to:

- The Garden of the Gods Park
- North Cheyenne Canyon
- Palmer Park
- Bear Creek Park
- Pulpit Rock Park
- Rockrimmon Park
- National Sports Festival
- Pikes Peak Hill Climb
- Pike Peak or Bust Rodeo
- Garden of the Gods Run
- Fine Arts Center
- Summer Symphony
- Pioneers Museum
- Special Events

**CAMPGROUND SPACE RENTAL:** The transaction of furnishing a space or spaces or other accommodations to any person who, for consideration, uses, possesses or has the right to use or possess any space, spaces or other accommodations at any campground, recreational vehicle park, mobile home park or any other location within the City that provides for overnight campsites for the use of tent, recreational vehicles or other overnight camping.

**LODGING:** The transaction of furnishing rooms or accommodations to any person who for a consideration uses, possesses or has the right to use or possess any room, or rooms, in a hotel, apartment hotel, lodging house, motor hotel, guest house, guest ranch, or any other place that furnishes sleeping accommodations under any concession, permit, right of access, license to use, or other agreement or otherwise.

**RECREATION VEHICLE:** A vehicle used for temporary habitation and used for travel, vacation and recreational purposes. The term "recreational vehicle" shall include travel trailers, collapsible camping trailers, camping trailers, motor homes, truck campers, pickup campers and any other vehicle used for overnight accommodations.

**VISITOR PROMOTION:** The promotion of tourism, recreational visitors, business meetings, conventions, and any other special events, whether of a business or recreational nature, which attracts visitors to the City of Colorado Springs, and the greater Pikes Peak Region. Visitor promotion shall include the maintenance of a contractual relationship with an established nonprofit organization or agency in the local area which provides consistent and long-range visitor promotion. Said contractual relationship shall provide funding for said agency, including but not limited to, expenditures for administration, salaries

and other incidental expenses for administration, salaries and other incidental expenses of said organization. The City shall further provide funding to said agency for any other expenses incurred by the organization associated with promotion, advertising, printing, publications, and any other promotional practices customarily used for securing tourism or visitors for the City and the greater Pikes Peak region.(Ord. 78-245; Ord 82-140; Ord. 89-148; 1968 Code, §§3-211, 3-214)

**7-6-104: LEGISLATIVE INTENT:**

A. It is hereby declared to be the legislative intent of the City Council that for the purposes of this Article, every person who purchases in the City:

1. Any lodging,
2. Any automobile rental, or
3. Any campground space rental

of less than thirty (30) consecutive days, is exercising a taxable privilege. (Ord. 78-245; Ord. 82-140; 1968 Code, §3-215)

**7-6-105: IMPOSITION OF TAX, RATE:**

A. There is hereby levied and there shall be collected and paid a tax by every person exercising the “taxable privilege” defined in Section 7-6-104 hereof for the privilege of purchasing in the City;

1. Any lodging, at the rate of two percent (2%) of the purchase price of lodging,
2. Any automobile rental, at the rate of one percent (1%) of the purchase price of automobile rental, or
3. Any campground space rental, at the rate of 2 percent (2%) of the purchase price of the campground space rental. (Ord. 78-245; Ord. 82-140; Ord. 89-148; Ord 94-218; 1968 Code §3-216)

**7-6-106: PAYMENT OF TAX:** Every vendor irrespective of Section 7-6-105 shall be liable and responsible for the payment of an amount equivalent to two percent (2%) of all sales made by vendor for lodging, and campground space rental, and one percent (1%) of all automobile rentals taxable by this Article. (Ord. 78-245; Ord. 82-140; Ord. 89-148; Ord. 94-218; 1968 Code §3-218)

**7-6-107: SPECIAL FUND CREATED:** The revenues derived from this tax, less its cost of collection and administration, shall be placed in a special fund separate and distinct from the City’s General Fund. Expenditures from such funds shall be made only for the purposes as set forth in Section 7-6-102 and at the discretion of the City Council. (Ord. 78-245; Ord. 89-148; Ord. 94- 218; 1968 Code §3-212)

**7-6-108: APPLICABILITY OF CITY SALES AND USE TAX ORDINANCE:**

All of the provisions of the City Sales and Use Tax Ordinance, Article 2 of this Chapter, are hereby incorporated by reference as if set forth herein in full, subject to the following modifications:

- A. Section 7-2-101. Delete Section 7-2-101.
- B. Section 7-2-102. Delete Section 7-2-102.
- C. Sections 7-2-201 through 7-2-203 inclusive. Delete Sections 7-2-201 through 7-2-203 inclusive.
- D. Section 7-2-602A. Delete Section 7-2-602A.
- E. Whenever the words “this Article” or “Article” appear in the sections herein incorporated, the words “this Article” or “Article” shall mean the City Lodgers and Automobile Rental Tax Ordinance.
- F. The rate of tax as set forth in the City Lodgers and Automobile Rental Tax Ordinance shall apply in lieu of the rate of tax set forth in Article 2 of this Chapter. (Ord. 78-245; Ord 94-218; 1968 Code §3-213)

**7-6-109: EXEMPTIONS:** There shall be exempt from the provisions of this Article the following:

- A. The purchase and sale of lodging to any occupant who is a permanent resident of any hotel, apartment hotel, lodging house, motor hotel, guest house or guest ranch, and who enters into or has entered into a written agreement for occupancy of a room or rooms or accommodations for a period of at least thirty (30) consecutive days.
- B. The purchase and sale of any campground space rental for a period of at least thirty (30) consecutive days.

- C. Any rental of an automobile to a person who enters into or has entered into a written agreement for the leasing or rental of an automobile for a period of at least thirty (30) consecutive days.
- D. Vehicles licensed as trucks, trailers, motorcycles or motor vehicles other than those commonly recognized as passenger cars.
- E. All sales consummated prior to one minute after twelve o'clock (12:01) A.M. February 1, 1979. (Ord. 78-245; Ord. 82-140; 1968 Code §3-217)

7-6-110: **CITIZENS' ADVISORY COMMITTEE:**

The City Council is hereby authorized to appoint a Citizens' Advisory Committee to make recommendations to the City concerning the expenditures of any revenue derived by this Article. (Ord. 78-245; 1968 Code §3-219)

7-6-111: **CONTRACTUAL AUTHORITY:** The

City is hereby authorized to contract with any person or entity to effectuate the purposes of this Article. Notwithstanding same, the City shall enter into a contract or contracts with the organization described in Section 7-6-103 for services to be rendered by said agency to effectuate the purposes of this Article. The contract shall provide provisions for termination upon good cause. (Ord. 78-245; Ord. 89-148; 1968 Code §3-220)





