

ORDINANCE NO. 20-\_\_\_\_\_

AN ORDINANCE AMENDING ARTICLE 9 (LODGERS, CAMPGROUNDS AND AUTOMOBILE RENTAL TAX) OF CHAPTER 2 (BUSINESS LICENSING, LIQUOR REGULATION AND TAXATION) OF THE CODE OF THE CITY OF COLORADO SPRINGS 2001, AS AMENDED, PERTAINING TO LODGERS, CAMPGROUNDS AND AUTOMOBILE RENTAL TAX

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLORADO SPRINGS:

Section 1. Section 103 (Definitions) of Article 9 (Lodgers, Campgrounds and Automobile Rental Tax) of Chapter 2 (Business Licensing, Liquor Regulation And Taxation) of The Code of the City of Colorado Springs 2001, as amended, is amended to read as follows:

2.9.103: DEFINITIONS:

\* \* \*

LODGING: The transaction of **selling or** 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, guesthouse, 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.

\* \* \*

**PURCHASE PRICE: The gross value of the services and commodities, and the profit thereon, included in the entire price charged, including marketplace facilitator fees, to the consumer or purchaser. The gross value shall include all business activities or under-takings of any nature engaged in, or caused to be engaged in, by any retailer or vendor with the object of gain, benefit, or advantage, direct or indirect.**

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Section 2. Section 105 (Imposition of Tax; Rate) of Article 9 (Lodgers, Campgrounds and Automobile Rental Tax) of Chapter 2 (Business Licensing, Liquor Regulation And Taxation) of the Code of the City of Colorado Springs 2001, as amended, is amended to read as follows:

2.9.105: 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 2.9.104 of this article for the privilege of purchasing in the City:

1A. Any lodging, at the rate of two percent (2%) of the **entire** purchase price of lodging,

2B. \* \* \*

3C. \* \* \*

Section 3. Section 106 (Payment of Tax) of Article 9 (Lodgers, Campgrounds and Automobile Rental Tax) of Chapter 2 (Business Licensing, Liquor Regulation And Taxation) of the Code of the City of Colorado Springs 2001, as amended, is amended to read as follows:

2.9.106: PAYMENT OF TAX:

Every **retailer or** vendor irrespective of section 2.9.105 of this article shall be liable and responsible for the payment of an amount equivalent to two percent (2%) of all sales made by the **retailer or** vendor for lodging, and campground space rental, and one percent (1%) of all automobile rentals taxable by the City Tax Code.

Section 4. Section 108 (Applicability of City Sales and Use Tax Ordinance) of Article 9 (Lodgers, Campgrounds and Automobile Rental Tax) of Chapter 2 (Business Licensing, Liquor Regulation And Taxation) of the Code of the City of Colorado Springs 2001, as amended, is amended to read as follows:

2.9.108: APPLICABILITY OF CITY SALES AND USE TAX ORDINANCE:

\* \* \*

F. Rate Of Tax: The rate of tax as set forth in this City lodgers and automobile rental tax ordinance shall apply in ~~lieu of~~ **addition to** the rate of tax set forth in article 7, part 2 of this chapter.

Section 5. Section 109 (Exemptions) of Article 9 (Lodgers, Campgrounds and Automobile Rental Tax) of Chapter 2 (Business Licensing, Liquor Regulation And

Taxation) of the Code of the City of Colorado Springs 2001, as amended, is amended to read as follows:

2.9.109: EXEMPTIONS:

\* \* \*

~~E. All sales consummated prior to one minute after twelve o'clock (12:01) A.M., February 1, 1979.~~

**E. Direct sales to and direct purchases by the United States government, the State of Colorado, its departments or institutions, and political subdivisions, and all sales to or purchases by the City are exempt. No commercial, industrial or any other banking institution, organized or chartered by the United States government or by the State of Colorado shall be considered a governmental institution for the purpose of this exemption.**

**F. Direct sales to and direct purchase by religious, charitable and eleemosynary corporations, in the conduct of their religious, charitable and eleemosynary functions and activities only, provided that a letter of exemption from the City is possessed by the organization.**

Section 6. This ordinance shall be in full force and effect from and after its final adoption and publication as provided by Charter.

Section 7. Council deems it appropriate that this ordinance be published by title and summary prepared by the City Clerk and that this ordinance be available for inspection and acquisition in the office of the City Clerk.

Introduced, read, passed on first reading and ordered published this \_\_\_\_ day of \_\_\_\_\_, 2020.

**Finally passed:** \_\_\_\_\_

\_\_\_\_\_  
Council President

**Mayor's Action:**

- Approved on \_\_\_\_\_.
- Disapproved on \_\_\_\_\_, based on the following objections:

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\_\_\_\_\_  
Mayor

**Council Action After Disapproval:**

- Council did not act to override the Mayor's veto.
- Finally adopted on a vote of \_\_\_\_\_, on \_\_\_\_\_.
- Council action on \_\_\_\_\_ failed to override the Mayor's veto.

\_\_\_\_\_  
Council President

ATTEST:

\_\_\_\_\_  
Sarah B. Johnson, City Clerk