

# Article 9

## LODGERS, CAMPGROUNDS AND AUTOMOBILE RENTAL TAX

### 2.9.101: TITLE:

This article may be known and cited as the *CITY LODGERS AND AUTOMOBILE RENTAL TAX ORDINANCE*. (1968 Code §3-210; Ord. 78-245; Ord. 01-42)

### 2.9.102: 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 allocated to the special fund created in section [2.9.107](#) of this article shall first be allocated to any contracts for visitor promotion, which are entered into pursuant to section [2.9.111](#) of this article. Revenues allocated to the special fund created in section [2.9.107](#) of this article not obligated under the terms of any contract entered into pursuant to section [2.9.111](#) of this article may be used for the purposes provided herein or may be retained in the special fund, at the discretion of City Council. (1968 Code §3-211; Ord. 78-245; Ord. 89-148; Ord. 92-141; Ord. 01-42; Ord. 15-33)

### 2.9.103: DEFINITIONS:

The following terms, as used in this article, shall have the meanings designated, unless the context specifically indicates otherwise, or unless the meaning is excluded by express provision:

**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 tents, 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, 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.

**RECREATIONAL 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 accommodation.

**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. (1968 Code §§3-211, 3-214; Ord. 78-245; Ord. 82-140; Ord. 89-148; Ord. 01-42; Ord. 15-33)

## **2.9.104: LEGISLATIVE INTENT:**

A. It is declared to be the legislative intent of the City Council that for the purposes of the City Tax Code, 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. (1968 Code §3-214; Ord. 78-245; Ord. 82-140; Ord. 01-42)

## **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:

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 two percent (2%) of the purchase price of the campground space rental. (1968 Code §3-216; Ord. 78-245; Ord. 82-140; Ord. 89-148; Ord. 94-218; Ord. 01-42)

## **2.9.106: PAYMENT OF TAX:**

Every 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 vendor for lodging, and campground space rental, and one percent (1%) of all automobile rentals taxable by the City Tax Code. (1968 Code §3-218; Ord. 78-245; Ord. 82-140; Ord. 89-148; Ord. 94-218; Ord. 01-42)

## **2.9.107: 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 the funds shall be made only for the purposes as set forth in section [2.9.102](#) of this article and at the discretion of the City Council. (1968 Code §3-212; Ord. 78-245; Ord. 89-148; Ord. 94-218; Ord. 01-42)

## **2.9.108: APPLICABILITY OF CITY SALES AND USE TAX ORDINANCE:**

All of the provisions of the City sales and use tax ordinance are hereby incorporated by reference as if set forth in full, subject to the following modifications:

- A. Section 2.7.101 Of This Chapter: Delete section [2.7.101](#) of this chapter.
- B. Section 2.7.102 Of This Chapter: Delete section [2.7.102](#) of this chapter.
- C. Sections 2.7.201 Through [2.7.203](#) Inclusive Of This Chapter: Delete sections [2.7.201](#) through [2.7.203](#) inclusive of this chapter.
- D. Subsection 2.7.602A Of This Chapter: Delete subsection [2.7.602A](#) of this chapter.
- E. City Lodgers And Automobile Rental Tax Ordinance: Whenever the words "This Code" or "Article" appear in the sections incorporated, the words "This Code" or "Article" shall mean the City lodgers and automobile rental 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 the rate of tax set forth in article 7, part 2 of this chapter. (1968 Code §3-213; Ord. 78-245; Ord. 94-218; Ord. 01-42)

### **2.9.109: EXEMPTIONS:**

There shall be exempt from the provisions of the City Tax Code 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, guesthouse 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, recreational vehicles, 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. (1968 Code §3-217; Ord. 78-245; Ord. 82-140; Ord. 01-42)

### **2.9.110: 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 the City Tax Code. (1968 Code §3-219; Ord. 78-245; Ord. 01-42)

## **2.9.111: CONTRACTUAL AUTHORITY:**

The City is hereby authorized to contract with any person or entity to effectuate the purposes of the City Tax Code. Notwithstanding same, the City shall enter into a contract or contracts with an established nonprofit organization or agency in the local area which provides consistent and long range visitor promotion. Such contract(s) shall provide funding, to be appropriated from the special fund created in section [2.9.107](#) of this article, to the organization or agency, for any expenses incurred by the organization in conducting visitor promotion. Visitor promotion expenses may include, but are not limited to, expenditures for administration, salaries and other incidental expenses of the organization, and any other expenses incurred by the organization associated with promotion, advertising, printing, publications, and any other promotional practices customarily used for visitor promotion. Any such contract shall provide provisions for termination upon good cause. (1968 Code §3-220; Ord. 78-245; Ord. 89-148; Ord. 01-42; Ord. 15-33)