

ORDINANCE NO. 340

AN ORDINANCE REPLACING THE LODGING TAX OF THREE PERCENT THAT WAS ORIGINALLY CREATED BY ORDINANCE NO. 295 IN THE TOWN OF SPRINGFIELD, COLORADO, WITH AN OCCUPATIONAL LICENSE TAX ON LODGING OF NOT MORE THAN \$1.00 PER ROOM PER NIGHT, WHETHER THE ROOM IS OCCUPIED OR NOT, AND PROVIDING FOR AN ELECTION ON THE PROPOSAL HEREIN CONTAINED

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF SPRINGFIELD, COLORADO:

Sec. 1. Article VI of Chapter 4, Springfield Municipal Code, is amended as follows.

ARTICLE VI

Occupational License Tax (Lodging) Tax

Sec. 4-101. Purpose.

The purpose of this Ordinance is to impose an occupational license tax of up to one dollar (\$1.00) per Unit (as defined in Sec. 4-102) three percent (3%) upon lodging provided in the Town of Springfield, pursuant to CRS § 31-15-50(l)(c). The revenues generated from the lodging occupational license tax shall be used for economic development purposes in Springfield, and may be paid over as allowed by law to any entity (including the Town of Springfield) selected by the Board of Trustees by resolution and ~~Baca County, Colorado and shall be paid over to the Baca County Economic Development Commission.~~

Sec. 4-102. Definitions.

For purposes of Article VI, the following words shall have the following meanings:

(a) "Lodging" means hotel rooms, motel rooms, lodging rooms, motor hotel rooms, guest house rooms, bed and breakfast rooms or other similar accommodations that are rented to persons.

(b) "This Ordinance" or "Ordinance 295" means Chapter 4, Article VI of the Springfield Municipal Code, as amended from time to time.

(c) "Person" means an individual, partnership, company, estate or trust, or any group or combination acting as a unit, but shall not include the United States of America, a state or any political subdivision of a state.

(d) "Taxpayer" means the vendor obligated to pay the tax under the terms of this Ordinance.

(e) "Unit" means a room or suite that is offered for consideration for the purposes of overnight accommodations at a place of lodging, whether said room or suite is occupied or not.

~~(e-f)~~ "Vendor" means a person furnishing lodging for consideration within the Town.

Sec. 4-103. Levy of Tax.

There is hereby levied by the Town a tax on the provision of lodging upon every person or business that furnishes any hotel room, motel room, lodging room, motor hotel room, guest house room, bed and breakfast room, or other similar accommodation within the Town in the amount of 70 cents (\$0.70) per Unit per night ~~three percent (3%) of the rent or other charge assessed by the vendor to the person occupying the room.~~ After fiscal year 2019, the Town Board may increase the rate of the tax by Ordinance, but the rate shall not exceed one dollar (\$1.00) per Unit per night.

Sec. 4-104. Exemptions.

The following transactions shall be exempt from the lodging tax:

- (a) Lodging or accommodations provided to the United States of America, a state or any political subdivision of a state.
- (b) Lodging or accommodations provided to those charitable, religious and eleemosynary organizations that have received from the Internal Revenue Service status under Section 501(c)(3) of the Internal Revenue Code.

Sec. 4-105. Collection of Tax.

- (a) Every vendor providing lodging taxable under this Article VI shall remit such tax on or before the tenth day of each month for lodging provided in the preceding month. Payment shall be accompanied by a return which shall contain such information and be in such form as the Town Clerk may prescribe.
- (b) The burden of proving that any transaction is exempt from the tax shall be upon the vendor.
- (c) It shall be the duty of every vendor to maintain, keep and preserve suitable records of all ~~sales made~~ Units operated by the vendor and such other books or accounts as may be required by the Town Clerk in order to determine the amount of the tax which the vendor is liable for under this Article VI. It shall be the duty of every vendor to keep and preserve for a period of three years all such books, invoices and other records, and the records shall be open for examination by the Town Clerk or the Clerk's designee.

Sec. 4-106. Enforcement and Penalties.

- (a) It shall be unlawful for any vendor intentionally, knowingly or recklessly to fail to pay the tax imposed by this Article VI, or for any person to otherwise violate any provision of this Article VI. Any person convicted of violation of this Article VI shall be punished pursuant to Section 1-82 of the Springfield Municipal Code.
- (b) A penalty in the amount of ten percent (10%) of the tax due or the sum of ten dollars, whichever is greater, shall be imposed upon the vendor and become due in the event the tax is not remitted by the tenth day of the month as required by this Article VI. The Town Clerk is authorized to waive for good cause shown, any penalty assessed.

Sec. 4-107. Reserved. ~~Election.~~

~~An election shall be held on Tuesday, April 1, 2008, at which shall be submitted to the eligible electors of the Town one question authorizing the imposition of a three percent (3%) lodging tax. The question to be submitted to the eligible electors shall be as follows:~~

~~SHALL THE TOWN OF SPRINGFIELD'S TAXES BE INCREASED BY \$15,000.00 IN THE FIRST FULL FISCAL YEAR (2008) AND ANNUALLY THEREAFTER IN SUCH AMOUNTS AS ARE RECEIVED EACH YEAR THEREAFTER BY ADOPTION OF A LODGING TAX OF THREE PERCENT (3%) ASSESSED ON ROOMS OR ACCOMMODATIONS, ALL AS SET FORTH IN ORDINANCE NO. 295 ADOPTED BY THE TOWN BOARD ON JANUARY 10, 2008, WHICH ORDINANCE IS APPROVED HEREBY, THE REVENUES FROM SUCH TAX TO BE USED EXCLUSIVELY FOR ECONOMIC DEVELOPMENT PURPOSES AND TO BE PAID OVER TO THE BACA COUNTY ECONOMIC DEVELOPMENT COMMISSION, WITH SUCH LODGING TAX REVENUES TO BE COLLECTED, RETAINED AND SPENT AS A VOTER APPROVED REVENUE CHANGE AND AS AN EXCEPTION TO THE LIMITS THAT WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION.~~

~~() YES~~

~~() NO~~

Sec. 4-108. Effective Date.

Upon approval of this Ordinance by the eligible electors, this Ordinance shall become effective and in force at 12:01 A.M. on the first day of ~~May, 2018~~ July, 2008. Taxes that have not been paid over to the Baca County Economic Development Commission as of the effective date shall be paid over to an entity selected by the Board of Trustees pursuant to this Article.

Sec. 4-109. Amendments.

The rate of lodging tax shall not be amended unless first submitted to a vote of the eligible electors of Springfield, Colorado for their approval or rejection. Other provisions of this Article VI may be amended by Ordinance duly adopted by the Board of Trustees of the Town of Springfield.

Sec. 4-110. Severability.

If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provision or application of this Ordinance which can be given effect without the invalid provisions or application, and to this end the provisions of this Ordinance are declared to be severable.

Sec. 2. Election.

An election shall be held on April 3, 2018 which shall be submitted to the eligible electors of the Town one question authorizing the replacement of the three percent (3%) lodging tax with an occupational license tax of up to one dollar (\$1.00) per Unit per night, whether such room is occupied or not, as provided in Sections 4-101 and 4-102 of this Ordinance. The question to be submitted to the eligible electors shall be as follows:

SHALL THE TOWN OF SPRINGFIELD, WITHOUT INCREASING TAX REVENUES IN THE FIRST FULL FISCAL YEAR (2019), REPLACE ITS CURRENT LODGING TAX OF THREE PERCENT (3%) ASSESSED ON ROOMS OR ACCOMMODATIONS, AS SET FORTH IN ORDINANCE NO. 295 ADOPTED BY THE TOWN BOARD ON JANUARY 10, 2008, WITH AN OCCUPATIONAL LICENSE TAX ON LODGING IN THE AMOUNT ESTABLISHED BY THE TOWN BOARD, INITIALLY SEVENTY CENTS (\$0.70), BUT IN SUBSEQUENT YEARS NOT TO EXCEED ONE DOLLAR (\$1.00), PER NIGHT PER ROOM USED FOR OVERNIGHT ACCOMMODATIONS, WHETHER SAID ROOM IS OCCUPIED OR NOT, AS SET FORTH IN ORDINANCE NO. 341, ADOPTED BY THE TOWN BOARD ON February 13, 2018, WHICH ORDINANCE IS APPROVED HEREBY, THE REVENUES FROM SUCH TAX TO BE USED EXCLUSIVELY FOR ECONOMIC DEVELOPMENT PURPOSES, AND TO BE PAID OVER TO ANY ENTITY THAT CAN LAWFULLY RECEIVE SUCH FUNDS FOR ECONOMIC DEVELOPMENT PURPOSES, AS SELECTED BY THE BOARD OF TRUSTEES BY RESOLUTION FROM TIME TO TIME, WITH SUCH OCCUPATIONAL LICENSE TAX REVENUES TO BE COLLECTED, RETAINED AND SPENT AS A VOTER-APPROVED REVENUE CHANGE AND AS AN EXCEPTION TO THE LIMITS THAT WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION.

YES

NO

Sec. 3. Severability.

If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provision or application of this Ordinance which can be given effect without the invalid provisions or application, and to this end the provisions of this Ordinance are declared to be severable.

PASSED, ADOPTED AND ORDERED PUBLISHED this 13th day of February, 2018

BOARD OF TRUSTEES

TOWN OF SPRINGFIELD, COLORADO

ATTEST: Rebecca P. Clark

Erwin M. Melton
MAYOR