

ORDINANCE NO. 48A

AN ORDINANCE PROVIDING FOR THE LEVY OF A
LODGER'S TAX

WHEREAS, the Board of Trustees of the Town of Stratton desires to promote tourism, advertise the community, attract conferences, conventions and meetings and all other promotions to attract tourist and visitor business to the Town; and,

WHEREAS, the Board of Trustees of the Town of Stratton desires to impose a Lodger's tax to finance such promotion and advertising;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF STRATTON, COLORADO:

LODGER'S TAX

SECTION:

1. Imposition of Tax
2. Exemptions
3. Collection of Tax
4. Enforcement
5. Tourism Promotional Account

Section 1. IMPOSITION OF TAX: There is hereby levied and charged a lodger's tax in the amount of three percent (3%) of the entire amount charged for furnishing rooms or accommodations for consideration in a hotel, motel, apartment hotel, lodging house, motor hotel, guest house, guest ranch or other similar tourist lodging business. The entire amount subject to tax shall not include Town or State sales taxes or charges for food service, beverages, telephone, laundry, or other services incidental to the furnishing of lodging or accommodations for which a separate charge or bill is made.

Section 2. EXEMPTIONS: The following transactions shall be exempt from the tax imposed by this Chapter.

- (A) Accommodations provided to the United States, State of Colorado, the Town of Stratton, or any of their agencies or political subdivisions.

- (B) Accommodations provided to religious, charitable and eleemosynary corporations in the conduct of regular religious, charitable or eleemosynary functions and activities.
- (C) Accommodations provided to an individual who is a permanent resident of a hotel, motel, apartment hotel, lodging house, motor hotel, guest house, guest ranch or other similar business and who enters into a written agreement for occupancy for a period of at least ten (10) consecutive days.

Section 3. COLLECTION OF TAX:

- (A) Every vendor providing accommodations taxable by this Chapter shall collect the tax from each customer and shall remit such tax and make a return to the Town on or before the twentieth (20th) day of each month, on account of accommodations provided in the preceding month. Said return shall contain such information and be in such form as the Town may prescribe.
- (B) The burden of proving that any transaction is exempt from the tax shall be upon the vendor.
- (C) In the event any vendor collects more than the three percent (3%) tax imposed by this Chapter, such amount shall nonetheless be remitted, in full, to the Town.
- (D) The tax collected by the vendor shall be held in trust by the vendor for the Town until remitted to the Town.
- (E) The vendor shall maintain, keep and preserve suitable records of all transactions and such other books and accounts as may be necessary to determine the amount of taxes for which the vendor is liable. All such records shall be kept for at least a period of three (3) years and shall be open to inspection and audit by the Town at any reasonable time.

Section 4. ENFORCEMENT:

- (A) It shall be unlawful for any person to fail to pay the tax imposed by this Chapter or for any vendor to fail to collect it and remit it to the Town or for any person to otherwise violate any provision of this Chapter.

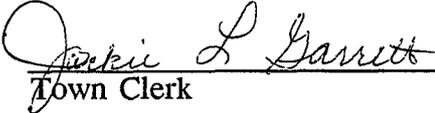
- (B) A penalty in the amount of ten percent (10%) of the tax due or the sum of Fifty Dollars (\$50.00), whichever is greater, shall be imposed upon the vendor and become due in the event the tax is not remitted by the twentieth (20th) of the month, as required by this Chapter, and one percent (1%) interest shall accrue each month on the unpaid balance.
- (C) If any vendor fails to make a return and pay the tax imposed by this Chapter, the Town may make an estimate, based upon available information of the amount of tax due, and add the penalty and interest provided above. The Town shall mail notice of such assessment to the vendor at his address as indicated in Town records. If payment is not made within ten (10) days from the date of mailing, the city may proceed as provided in this Section or otherwise allowed by law to collect such estimate and other amounts due.
- (D) The tax imposed by this Chapter shall be a lien upon the goods and business fixtures of the vendor and upon the real property and appurtenant premises at which the taxable transactions occurred. The Town may foreclose such lien in accordance with law and record notices of such lien in the Kit Carson County records.
- (E) The Town may certify the amount of any delinquent taxes as a delinquent charge upon the property at which the taxable transaction occurred to the County Treasurer for collection in the same manner as delinquent general ad valorem taxes are collected.
- (F) Any person convicted of violation of any provision of this Chapter may be sentenced to a fine not to exceed three hundred dollars (\$300.00) or imprisonment in jail not to exceed ninety (90) days, or by both such time and imprisonment; provided, however, no person under the age of eighteen (18) may be sentenced to any term of imprisonment.

Section 5. TOURISM PROMOTIONAL ACCOUNT:

- (A) There is hereby created a fund to be known as the "Tourism Promotional Account." All of the revenues derived from the tax imposed by this Chapter, less all out-of-pocket costs incurred by the Town in the collection or enforcement of this Chapter, shall be placed in a such account.

STATE OF COLORADO)
)
County of Kit Carson) ss. CLERK'S CERTIFICATE OF PUBLICATION
)
Town of Stratton)

That I, Jackie Garrett, the official Town Clerk of the Town of Stratton, do by these presents say that the foregoing Ordinance No. 48A and Clerk's Certificate attached thereto was published in the Stratton Spotlight, a weekly newspaper of general circulation in Stratton, Kit Carson County, Colorado, on August 17 th 1989, and "Proof of Publication" is filed therewith.



Town Clerk