

RESOLUTION 1990 - 19

**A RESOLUTION PROPOSING A LODGING TAX
FOR GUNNISON COUNTY, COLORADO**

1. **Authority.** This resolution is adopted pursuant to Colorado Revised Statutes, 1973, Sections 30-11-107.5, 29-2-106 and 39-26-102(11).

2. **Lodging Tax.** At the November 6, 1990 general election there shall be submitted to the electors of Gunnison County, Colorado, the following proposal:

Shall Gunnison County impose county-wide within Gunnison County for the sole purpose of advertising and marketing tourism within Gunnison County a 2% lodging tax on the purchase price paid or charged for rooms or accommodations as authorized by C.R.S., 1973, Sections 30-11-107.5, 29-2-106 and 39-26-102(11)?

3. **Administration of Lodging Tax.** If such proposal is approved by a majority of the electors at the November 6, 1990 general election, the lodging tax shall be collected as provided by statute and administered as follows:

A. The Board of County Commissioners of Gunnison County, Colorado, hereinafter referred to as "Commissioners", shall establish a Lodging Tax Panel, hereinafter referred to as "Panel", with the following composition and responsibilities:

(1) The Panel, comprised of Gunnison County residents, shall consist of 8 members.

(2) The terms of the Panel members shall be for 2 years each, except that the terms of 4 of the initial Panel members shall be for only 1 year. The Panel members' terms shall be staggered so that one-half of the terms expire on the second Tuesday in January of odd numbered years and one-half of the terms expire on the second Tuesday in January of even numbered years.

(3) The Panel shall be equally divided into 2 sub-committees, the "Crested Butte Sub-committee" and the "Gunnison Sub-committee", each of which shall consist of 4 members.

(4) The Crested Butte Sub-committee shall consist of members who shall reside in the Towns of Crested Butte, Mt. Crested Butte, Marble or within a 10 mile radius of such towns. At least 1 member of the Crested Butte Sub-committee shall reside in the Town of Crested Butte and at least 1 member shall reside in the Town of Mt. Crested Butte.

(5) The Gunnison Sub-committee shall consist of members who shall reside in the City of Gunnison, the Town of Pitkin or the unincorporated area of Gunnison County. At least 1 member of the Gunnison Sub-committee shall reside in the City of Gunnison and at least 1 member of the Gunnison Sub-committee shall reside outside the City of Gunnison. No member of the Gunnison Sub-committee shall reside within a 10 mile radius of the Towns of Crested Butte, Mt. Crested Butte or Marble.

(6) All members of the Panel shall be from the tourist industry. At least one-half of the members of each Sub-committee shall be from the lodging industry.

(7) The revenues generated by the lodging tax shall be used only to advertise and market tourism in Gunnison County, Colorado. No revenue collected from such lodging tax shall be used for any capital expenditures, with the exception of tourist information centers.

(8) To the extent feasible the Panel shall advertise and market tourism for the benefit of those unincorporated areas and municipalities from which the lodging tax revenues originated.

(9) The Crested Butte Sub-committee shall administer the lodging tax revenues originating in the Towns of Crested Butte, Mt. Crested Butte and Marble and the Gunnison Sub-committee shall administer the lodging tax revenues originating in the City of Gunnison, the Town of Pitkin and all unincorporated areas of Gunnison County. For the purpose of the lodging tax, all sales are deemed to originate at the place where the actual rooms or accommodations are located.

(10) Notwithstanding subparagraphs 2(A)(8) and 2(A)(9), above, the Panel shall have the right to allocate all or part of the lodging tax revenues for advertising and marketing of tourism within Gunnison County as a whole on condition that such county-wide advertising and marketing is approved by a majority of the Panel and majorities of both sub-committees.

(11) The Panel shall adopt Bylaws which shall be approved by the Commissioners.

B. All lodging tax revenues collected from such lodging tax, except for the amounts retained by the Colorado Department of Revenue for collection and enforcement, shall be credited to a separate "Gunnison County Lodging Tax Fund". Such lodging tax revenues shall be disbursed by the Gunnison County Finance Department in accordance with Gunnison County's normal operating procedures for approval of warrants and payment of bills. Annually the Panel shall adopt a budget for expenditure of lodging tax revenues, which shall be part of the Gunnison County Budget approved by the Commissioners. In the first calendar quarter of each year, the Panel shall provide the Commissioners with a written report detailing, for the prior calendar year, how lodging tax revenues were spent.

C. All costs incurred by Gunnison County regarding the lodging tax election shall be reimbursed to the Gunnison County General Fund from the Gunnison County Lodging Tax Fund.

D. The Board of County Commissioners of Gunnison County may adopt such uniform rules and regulations as may be necessary for the administration and enforcement of the lodging tax, and the Board of County Commissioners of Gunnison County or their representatives are hereby empowered to enter into and execute on behalf of Gunnison County any agreements necessary for the administration and enforcement of this Resolution and the lodging tax.

E. The effective date of the lodging tax shall be January 1, 1991.

F. The provisions of this Resolution, including, without limitation, the amount of the tax, may be amended in the sole discretion of the Commissioners by resolution adopted by majority vote of the Commissioners. The lodging tax may be repealed in the sole discretion of the Commissioners by resolution adopted by majority vote of the Commissioners.

4. **Severability.** If any provision of this Resolution or the application thereof by or to any person, entity or circumstance is held invalid, such invalidity shall not affect any other provision or application of the Resolution which can be given effect without the invalid provision or application, and to this end, the provisions of this Resolution are declared to be severable.

INTRODUCED by Commissioner Field, Seconded by Commissioner Petri, and adopted this 28th day of August, 1990.



**BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY, COLORADO**

By David Hensley
Chairman

Attest:

Joanna M. Reitzger
Clerk