

**PARK COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS
RESOLUTION NO. 25-27**

A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE REGISTERED ELECTORS OF THE UNINCORPORATED AREAS OF PARK COUNTY A BALLOT ISSUE AUTHORIZING A FOUR PERCENT INCREASE TO THE EXISTING LODGING TAX IN ORDER TO FUND PUBLIC INFRASTRUCTURE MAINTENANCE AND IMPROVEMENTS, LAW ENFORCEMENT AND PUBLIC SAFETY, THE EMERGENCY SERVICES COUNCIL, AND ADVERTISING AND MARKETING LOCAL TOURISM, SAID BALLOT ISSUE TO BE SUBMITTED AT THE ELECTION TO BE HELD NOVEMBER 4, 2025, PRESCRIBING THE FORM OF BALLOT ISSUE FOR SUBMISSION AT SAID ELECTION, AND PROVIDING FOR CERTIFICATION OF THE BALLOT ISSUE TO THE COUNTY CLERK AND RECORDER

WHEREAS, pursuant to section 30-11-107.5, C.R.S., a proposal to increase the rate of an existing lodging tax shall, upon approval of the same by resolution of the Board of County Commissioners (the “Board”), be submitted to the registered electors of the unincorporated areas of the County of Park (the “County”) at a general or coordinated election; and

WHEREAS, in an election held November 7, 2023, the electors of the County approved a two percent (2%) lodging tax, pursuant to section 30-11-107.5, C.R.S., to fund bridge operations, capital improvements, and related maintenance and equipment, law enforcement and public safety, the emergency council, and advertising and marketing for local tourism (the “Lodging Tax”); and

WHEREAS, House Bill 25-1247 increased the maximum allowed rate of a county lodging tax from two percent (2%) to six percent (6%) and expanded the allowed uses of lodging tax revenue to include public infrastructure maintenance or improvements and enhancement of public safety measures by funding local law enforcement, fire protection services, and emergency medical services; and

WHEREAS, the Board finds that additional funding is necessary to support the County’s essential public services, including increased demands on road maintenance and law enforcement; and

WHEREAS, the Board finds that the current revenue from lodging taxes is insufficient to meet the growing demands for essential public services, and that an increase in lodging tax is necessary to provide adequate funding for critical infrastructure improvements such as road maintenance and to ensure the continued effectiveness and safety of law enforcement services throughout the County; and

WHEREAS, the proposal is for a four percent (4%) increase to the County’s existing Lodging Tax to a total of six percent (6%) on the purchase price paid or charged to persons for rooms or accommodations in the County, as included in the definition of “sale” in section 39-26-102(11), C.R.S.; and

WHEREAS, the proposal modifies previously approved allocations to add funding for public infrastructure maintenance or improvements, and enhancement of public safety measures by funding local law enforcement, fire protection services, and emergency medical services pursuant to House Bill 25-1247; and

WHEREAS, no tax shall apply within any municipality levying a lodging tax; and

WHEREAS, the Town of Fairplay and Town of Alma currently levy lodging taxes and are therefore excluded from the Lodging Tax; and

WHEREAS, under the proposal to increase the Lodging Tax, the net revenue collected by the County pursuant to the Lodging Tax after the payment of the costs of collection, administration, and enforcement to the department of revenue in accordance with section 30-11-107.5(2)(b), C.R.S. will be used exclusively for the purposes defined herein; and

WHEREAS, section 30-11-107.5, C.R.S. provides that the County Clerk and Recorder shall publish the text of the tax proposal four (4) separate times, a week apart, in a newspaper of general circulation within the County; and

WHEREAS, it is the intent of the Board that the Lodging Tax shall comply and be interpreted to comply with the requirements of Article X, Section 20 of the Constitution of the State of Colorado, Article 2 of Title 29, C.R.S. as the same may be applicable, section 30-11-107.5, C.R.S., and all other applicable provisions of the law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PARK COUNTY:

Section 1. Definitions.

I. Definitions. All terms used in this Resolution shall have the same meaning as provided for in section 30-11-107.5, C.R.S.

Section 2. County Lodging Tax Proposal. A tax proposal, in substantially the following form is hereby approved.

A Proposal for an Increase to the County Lodging Tax:

I. Proposal Provisions Required by Sections 29-2-104 and 30-11-107.5, C.R.S.:

A. Description of Tax: Subject to approval by the registered electors of the unincorporated areas of the County, the existing two percent (2%) Lodging Tax on the purchase price paid or charged to persons for rooms or accommodations as included in the definition of "sale" in section 39-26-102(11), C.R.S. in the unincorporated areas of the County shall be increased by four percent (4%) to a total of six percent (6%). The start date of the lodging tax will be January 1, 2026. The additional net revenue collected by the County pursuant to the Lodging Tax after the payment of the costs of collection, administration, and enforcement to the Department of Revenue in accordance with section 30-11-107.5, C.R.S will be used exclusively for:

1. Facilitating and enhancing the visitor experience;
2. Advertising and marketing local tourism;
3. Public infrastructure maintenance or improvements; and
4. Enhancing public safety measures by funding local law enforcement and supporting the Emergency Services Council.

The Lodging Tax will continue for eight (8) years (through December 31, 2034).

B. Amount of tax to be imposed: The Lodging Tax will be in the amount of six percent (6%) on the purchase price paid or charged to persons for rooms or accommodations as included in the definition of “sale” in section 39-26-102(11), C.R.S. in the unincorporated areas of the County for a seven-year period beginning on January 1, 2026 and ending December 31, 2034.

C. Purpose of tax: The purpose of the Lodging Tax is for:

1. Facilitating and enhancing the visitor experience;
2. Advertising and marketing local tourism;
3. Public infrastructure maintenance or improvements; and
4. Enhancing public safety measures by funding local law enforcement and supporting the Emergency Services Council.

D. Allocation of tax: The Lodging Tax shall be allocated:

1. 58% or approximately \$3,132,000.00, annually – Public infrastructure maintenance or improvements;
2. 25% or approximately \$1,350,000.00, annually - Law enforcement and public safety;
3. 7% or approximately \$378,000, annually - Emergency Services Council;
4. 10% or approximately \$540,000.00, annually – Advertising and marketing local tourism.

Section 3. Ballot Issue - Election.

I. Submission to Registered Electors. This Lodging Tax Proposal shall be submitted to a vote of the registered electors of the unincorporated areas of the County on November 4, 2025. The election shall be conducted in accordance with Section 20, Article X of the Constitution of the State of Colorado; article 2, title 29, C.R.S. as applicable; section 30-11-107.5, C.R.S.; title 1, C.R.S.; and all other applicable provisions of law.

II. Agreements with Overlapping Entities. The County Clerk and Recorder is authorized to execute and enter into such agreements or amendments to agreements on the County’s behalf with other local governments located in the County regarding the conduct of the election and the preparation and mailing of the notice required by Section 20, Article X of the Constitution of Colorado.

III. County Clerk and Recorder as Election Official. The County Clerk and Recorder shall serve as the Election Official for the conduct of the election on behalf of the County with the authority and direction to proceed with any action necessary or appropriate to effectuate the provisions of this Resolution and all constitutional and statutory provisions governing the conduct of the election.

IV. Ballot Issue. The following ballot issue shall be submitted to the registered electors of the unincorporated areas of the County at the coordinated election to be held on November 4, 2025. The ballot issue, which shall appear on the ballot as “Referred Measure”, shall be in substantially the following form:

SHALL PARK COUNTY LODGING TAXES BE INCREASED BY FOUR PERCENT (4% OR FOUR CENTS PER DOLLAR) OR APPROXIMATELY \$5,400,000 ANNUALLY COMMENCING ON JANUARY 1, 2026 AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER, TO ALLOW A TOTAL SIX PERCENT (6% OR SIX CENTS PER DOLLAR) LODGING TAX, SUCH TAX TO BE ON THE RENTAL FEE, PRICE, OR OTHER CONSIDERATION PAID OR CHARGED FOR THE LEASING, RENTAL, SALE, OR FURNISHING OF A ROOM OR ACCOMMODATION FOR A SHORT-TERM PERIOD (A PERIOD OF LESS THAN 30 CONSECUTIVE DAYS), AND SHALL ALLOCATIONS OF REVENUES FROM SUCH TAX BE MODIFIED TO FUND PUBLIC INFRASTRUCTURE MAINTENANCE OR IMPROVEMENTS (58%), LAW ENFORCEMENT AND PUBLIC SAFETY (25%), THE EMERGENCY COUNCIL (7%), AND ADVERTISING AND MARKETING LOCAL TOURISM (10%), AND WHICH TAX SHALL BE FOR FACILITATING AND ENHANCING THE VISITOR EXPERIENCE AND IN ADDITION TO ALL OTHER SALES TAXES CURRENTLY IMPOSED IN PARK COUNTY, EXCLUDING THE MUNICIPALITIES OF FAIRPLAY AND ALMA WHICH HAVE THEIR OWN LODGING TAXES, AND WHICH 6% LODGING TAX TO END ON DECEMBER 31, 2034, AND WITH THE REVENUE RESULTING FROM SUCH TAX AND ANY EARNINGS THEREON TO BE COLLECTED, RETAINED, AND SPENT AS A VOTER APPROVED REVENUE CHANGE NOTWITHSTANDING ANY LIMITATION OR CONDITION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

YES _____

NO _____

V. Setting Ballot Title. This Resolution shall serve to set the title and content of the ballot issue set forth herein and the ballot title for such ballot issue shall be the text of the ballot issue itself.

Section 4. Enforcement.

I. Delivery to Colorado Department of Revenue to Enforce. If approved by the registered electors, the County Clerk and Recorder shall provide a copy of this Resolution and notice of its adoption and approval to the executive director of the Colorado Department of Revenue at least forty-five (45) days prior to the effective date of the increased Lodging Tax.

II. Colorado Department of Revenue to Enforce. The collection, administration, and enforcement of this Lodging Tax shall be performed by the executive director of the Colorado Department of Revenue in the same manner as the collection, administration, and enforcement of the Colorado state sales tax, as supplemented by article 2, title 29, C.R.S. and in accordance with section 30-11-107.5, C.R.S.

Section 5. General Provisions.

I. Effective Date. This Resolution shall be effective immediately upon approval by the Board of County Commissioners for Park County. The increased Lodging Tax proposed by this Resolution shall be effective on January 1, 2026, only upon the approval of the increase to the Lodging Tax as proposed herein by a majority of registered electors of the unincorporated areas of the County on the November 4, 2025 election.

II. Duration. If approved by the registered electors of the unincorporated areas of the County, this increased Lodging Tax shall continue until December 31, 2034.

III. Amendment. This Resolution and the Lodging Tax may be amended by subsequent resolution, unless otherwise prohibited by law.

IV. Severability. If any part or provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution which can be given effect without the invalid provisions or application, it being the intent of the Board that the provisions of this Resolution are severable.

V. No Implicit Repeal. Neither this Resolution nor the approval or rejection of the increase to the Lodging Tax proposed by this Resolution is intended to or shall repeal or affect in any way any provision of any other resolution of the County concerning a County sales tax.

VI. Publication. Upon adoption, the Park County Clerk and Recorder shall publish the text of this Resolution four separate times, a week apart, in the *Fairplay Flume*.

VII. Authority Vested in County Officials. The County’s officials are authorized and directed to take all action necessary and appropriate to effectuate the provisions of this Resolution and the Lodging Tax proposal adopted herein.

VIII. References to Colorado Law. References to Colorado law are to the versions of those laws in effect at the time this Resolution was adopted as well as any subsequent amendments thereto.

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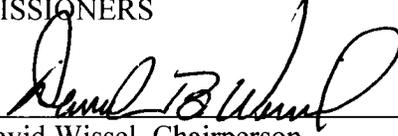
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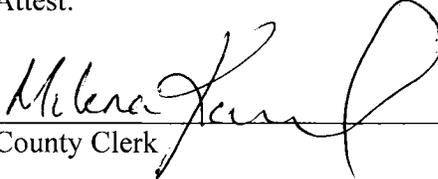
Milena Kassel
Park County

ADOPTED this 13 day of August, 2025.

PARK COUNTY BOARD OF COUNTY
COMMISSIONERS

By: 
David Wissel, Chairperson

Attest:


County Clerk

RECORD OF VOTE:

Amy Mitchell: approve

Jason Gemmer: approve

Dave Wissel: approve.