

**PARK COUNTY, COLORADO  
BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. 23-023**

**A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE REGISTERED, ELECTORS OF THE UNINCORPORATED AREAS OF PARK COUNTY A BALLOT ISSUE AUTHORIZING THE LEVY OF A LODGING TAX OF 2% 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 IN ORDER TO FUND ROAD AND BRIDGE OPERATIONS, CAPITAL IMPROVEMENTS, AND RELATED MAINTENANCE AND EQUIPMENT, LAW ENFORCEMENT AND PUBLIC SAFETY, THE EMERGENCY COUNCIL, AND ADVERTISING AND MARKETING LOCAL TOURISM, SAID BALLOT ISSUE TO BE SUBMITTED AT THE ELECTION TO BE HELD NOVEMBER 7, 2023; 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 for a county lodging tax shall, upon approval of the same by resolution of the Board of County Commissioners, be submitted to the registered electors of the unincorporated areas of Park County at the next general election; and

**WHEREAS**, the Board of County Commissioners of Park County (the “Board”) has received a proposal for a county lodging tax; and

**WHEREAS**, House Bill 22-1117 expanded the allowable uses for lodging tax revenues to also include, among other purposes, for facilitating and enhancing the visitor experience; and

**WHEREAS**, the Board finds that Park County bridges and some 1700 miles of roads managed by Park County, including those used by visitors to access the spectacular Park County back country and federal and state lands within Park County, serve as necessary infrastructure and hence the condition of such bridges and roads serve a critical role in facilitating and enhancing the experience of visitors to Park County; and

**WHEREAS**, the Board finds that the Park County Sheriff’s Office serves a critical role in in facilitating and enhancing the experience of visitors to Park County, as is evident from, among other factors, the relatively high number of Sheriff’s office personnel responding to calls from visitors at short term rentals; and

**WHEREAS**, the Board finds that the members of the Park County Emergency Council serve a critical role in in facilitating and enhancing the experience of visitors to Park County, as is evident from, among other factors, the relatively high number of emergency medical and fire service providers responding to calls from visitors at short term rentals; and

**WHEREAS**, the proposal is for a two percent (2%) 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 County of Park (the “County”); 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 proposal for a county lodging tax; and

**WHEREAS**, under the lodging tax proposal, (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 advertising and marketing local tourism and facilitating and enhancing the visitor experience, as defined herein; and

**WHEREAS**, Section 30-11-107.5 provides that the County Clerk and Recorder shall publish the text of the tax proposal four separate times, a week apart, in a newspaper of general circulation within the County; and

**WHEREAS**, it is the intent of the Board of County Commissioners of Park County 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 a 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 Park County, there shall be levied a two percent (2%) county 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. The start date of the lodging tax will be January 1, 2024. 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, specifically to fund: (i) road and bridge operations, capital improvements, and related maintenance and equipment; (ii) law enforcement and public safety; and (iii) the Emergency Council; and
2. Advertising and marketing local tourism.

The Lodging Tax will continue for ten (10) years (through December 31, 2033).

B. Amount of tax to be imposed: The lodging Tax will be in the amount of two percent (2%) 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 ten-year period beginning on January 1, 2024 and ending December 31, 2033.

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

1. Facilitating and enhancing the visitor experience, specifically to fund: (i) road and bridge operations, capital improvements, and related maintenance and equipment; (ii) law enforcement and public safety; and (iii) the Emergency Council; and
2. Advertising and marketing local tourism.

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

1. 35% or approximately \$630,000.00, annually - Road and bridge operations, capital improvements, and related maintenance and equipment;
2. 35% or approximately \$630,000.00, annually - Law enforcement and public safety;
3. 20% or approximately \$360,000.00, annually - Emergency Council;
4. 10% or approximately \$180,000.00, 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 7, 2023. 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 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 general election to be held on November 7, 2023. The ballot issue, which shall appear on the ballot as “Referred Measure”, shall be in substantially the following form:

SHALL PARK COUNTY TAXES BE INCREASED BY \$1,800,000.00 IN THE FIRST FISCAL YEAR AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER BY A NEW TAX ON SHORT TERM RENTALS OF TWO PERCENT (2% OR TWO CENTS PER DOLLAR) WITH REVENUES FROM SUCH TAX TO FUND ROAD AND BRIDGE OPERATIONS, CAPITAL IMPROVEMENTS, AND RELATED MAINTENANCE AND EQUIPMENT (35%), LAW ENFORCEMENT AND PUBLIC SAFETY (35%), THE EMERGENCY COUNCIL (20%), AND ADVERTISING AND MARKETING LOCAL TOURISM (10%), 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 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 2% LODGING TAX TO END ON DECEMBER 31, 2033, AND WITH THE REVENUE RESULTING FROM THE NEW SALES TAX TO BE COLLECTED, RETAINED AND SPENT BEGINNING IN 2024 AND THEREAFTER, NOTWITHSTANDING THE LIMITATIONS OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY 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 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 45 days prior to the effective date of the lodging tax created herein.

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 31-11-107.5, 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 Lodging Tax proposed by this Resolution shall be effective on January 1, 2024, only upon the approval of the Lodging Tax as proposed herein by a majority of registered electors of the unincorporated areas of the County on the November 7, 2023 Election.

II. Duration. If approved by the registered electors of the unincorporated areas of the County, this sales tax shall continue until December 31, 2033.

III. Amendment. This Resolution and the lodging tax adopted herein 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 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.

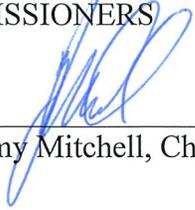
VI. Publication. Upon adoption, the Park County Clerk and Recorder shall publish the text of this Resolution four separate times, a week apart, in the *Fairplay Flume*.

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.

**ADOPTED** this 22nd day of August, 2023

PARK COUNTY BOARD OF COUNTY  
COMMISSIONERS

By:   
Amy Mitchell, Chairperson

Attest:

  
County Clerk

**RECORD OF VOTE:**

Amy Mitchell: Yes

Richard Elsner: Yes

Dave Wissel: No