

**CITY OF LEADVILLE, COLORADO**  
**Ordinance No. 11**  
**Series of 2021**

**AN ORDINANCE AMENDING TITLE 3 OF THE LEADVILLE MUNICIPAL CODE TO  
ADD A NEW CHAPTER 3.36 TO CODIFY AN ACCOMMODATIONS TAX APPROVED  
BY THE REGISTERED ELECTORS OF THE CITY AT THE NOVEMBER 2, 2021  
ELECTION**

**WHEREAS**, the City Council of the City of Leadville (“City Council”) previously codified Title 3 of the Leadville Municipal Code titled “Revenue and Finance”; and

**WHEREAS**, Article X, Section 20 of the Colorado Constitution, known as the Taxpayer’s Bill of Rights (“TABOR”) requires voter approval in advance for any new tax; and

**WHEREAS**, the City Council referred Ballot Issue 2A to City voters at the November 2, 2021 election; and

**WHEREAS**, at said election, qualified and registered electors of the City voted to approve Ballot Issue 2A, authorizing the City to impose an accommodations tax of 4.92% beginning on January 1, 2022 for the purpose of funding affordable and community housing, affordable and community housing programs, any related lawful municipal expenses, and financially supporting the Lake County Tourism Panel so it maintains its existing tax revenues; and

**WHEREAS**, the City Council desires to effectuate the will of its citizens, as expressed by the November 2, 2021 election, and codify the accommodations tax by amending Title 3 of the Leadville Municipal Code to add a new Chapter 3.36; and

**WHEREAS**, City Council finds that this Ordinance in the best interest of public health, safety and welfare.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF CITY OF LEADVILLE, COLORADO, AS FOLLOWS:**

**Section 1.**     **Recitals.** The recitals contained above are incorporated herein by reference and are adopted as findings and determinations of the City Council.

**Section 2.**     **Chapter 3.36 Added.** Title 3 of the Leadville Municipal Code is hereby amended to add a new Chapter 3.36, titled “Accommodations Tax,” to read in full as follows:

**Chapter 3.36 – ACCOMMODATIONS TAX**

**3.36.010 – Short title.**

This chapter shall be known and may be cited as the “Leadville Accommodations Tax.”

**3.36.020 – Legislative intent.**

The city council finds that every person who leases or rents public accommodations within the city is exercising a taxable privilege. It is the legislative intent of the city council that every vendor, as defined in this chapter, shall collect the tax imposed under this chapter and remit it to the city.

**3.36.030 – Definitions.**

When not clearly otherwise indicated by the context, the following terms, words and phrases as used in this chapter have the following meanings:

*Accommodations tax* means the tax on the price paid for the leasing or renting of public accommodations imposed under this chapter.

*Person* has the same meaning as set forth in chapter 3.28 of this code.

*Public accommodation* means any guest unit, as that term is defined in title 17 of this code, room, unit, short-term rental unit, or space in any dwelling unit, accessory dwelling unit, hotel, motel, lodge, bed-and-breakfast establishment, or similar place furnished to any person who, for a consideration, uses, possesses or has the right to use or possess such public accommodation for a period of less than thirty (30) consecutive days.

*Vendor* means any person who furnishes public accommodations to another person for a fee or other consideration.

**3.36.040 – Administration and enforcement.**

The accommodations tax imposed pursuant to this chapter shall be administered and enforced pursuant to chapter 3.28 of this code except as otherwise provided by this chapter.

**3.36.050 – Imposition and rate of tax.**

- A. On and after January 1, 2022, there is levied and shall be paid and collected an excise tax of 4.92% on the price paid for the leasing or renting of any public accommodation located in the city.
- B. The accommodations tax imposed by this chapter shall be separately stated on the invoice, bill, sales receipt or similar document showing the price or charge for the public accommodation provided to a person by a vendor.

**3.36.060 – Liability for and collection of tax.**

- A. It is unlawful for any person who leases, rents, or pays other consideration for public accommodations within the city to fail to pay the accommodations tax.

- B. Vendors shall collect the accommodations tax and remit such tax to the city pursuant to the requirements of chapter 3.28, except that vendors shall remit the accommodations tax to the city on a quarterly basis. The due date for the remittance of the accommodations tax is the last day of January, April, July and October of each year for the three (3) preceding months. Notwithstanding the foregoing, for the year 2022, no tax remittance will be due in January, and the first due date shall be in April. If the due date for remittance of the accommodations tax falls on a weekend or holiday, the tax must be remitted to the city by the next business day.
- C. The vendor shall act as trustee for and on account of the city, and the vendor shall be liable for the collection of the accommodations tax and its remittance to the city.
- D. It is unlawful for any vendor to fail to collect or fail to remit the accommodations tax to the city in accordance with this code.

### **3.36.070 – Revenue dedication.**

The city shall deposit all accommodations tax monies remitted to the city into an affordable housing fund, to be expended exclusively for affordable and community housing, affordable and community housing programs, any related lawful municipal expenses, and for the financial support of the Lake County Tourism Panel such that the Tourism Panel maintains the revenues it would have received from the Lake County lodging tax displaced by the city's accommodations tax.

### **3.36.080 – Violations and penalties.**

Any person who violates any part of this chapter shall, upon conviction or upon a plea of guilty or no contest, be punished in accordance with chapter 1.20 of this code.

**Section 3. Remaining Provisions.** Except as specifically amended hereby, all other provisions of the Leadville Municipal Code shall continue in full force and effect.

**Section 4. Codification Amendments.** The codifier of Leadville's Municipal Code is hereby authorized to make such numerical, technical and formatting changes as may be necessary to incorporate the provisions of this Ordinance within the Leadville Municipal Code.

**Section 5. Severability.** Should any one or more sections or provisions of this Ordinance be judicially determined invalid or unenforceable, such judgment shall not affect, impair or invalidate the remaining provisions of this Ordinance, the intention being that the various sections and provisions are severable.

**Section 6. Repeal.** Any and all ordinances or codes or parts thereof in conflict or inconsistent herewith are, to the extent of such conflict or inconsistency, hereby repealed; provided, however, that the repeal of any such ordinance or code or part thereof shall not revive any other section or part of any ordinance or code provision heretofore repealed or superseded and this repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of any ordinance or code hereby repealed prior to the taking effect of this ordinance.

**Section 7. Safety Clause.** The City Council hereby finds, determines, and declares that this Ordinance is promulgated under the general police power of the City of Leadville, that it is promulgated for the health, safety, and welfare of the public, and that this Ordinance is necessary for the preservation of health and safety and for the protection of public convenience and welfare. The City Council further determines that the Ordinance bears a rational relation to the proper legislative object sought to be attained.

**Section 8. Effective Date.** This ordinance shall become effective thirty (30) days after publication following final passage.

**INTRODUCED, READ, APPROVED AND ORDERED PUBLISHED in full on first reading this 16th day November, 2021.**

CITY OF LEADVILLE, COLORADO:

  
\_\_\_\_\_  
Greg Labbe, Mayor

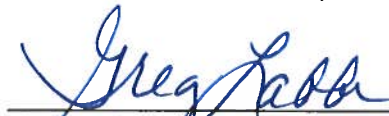
ATTEST:

  
\_\_\_\_\_  
Diane Kiss, Deputy City Clerk

PUBLISHED in full in The Herald Democrat, a newspaper of general circulation in the City of Leadville, Colorado, on this 25<sup>th</sup> day of November, 2021.

**PASSED AND ADOPTED ON FINAL READING AND ORDERED PUBLISHED, with any amendments, this 7th day of December, 2021.**

CITY OF LEADVILLE, COLORADO:

  
\_\_\_\_\_  
Greg Labbe, Mayor

ATTEST:

  
\_\_\_\_\_  
Diane Kiss, Deputy City Clerk

PUBLISHED BY TITLE ONLY, with any amendments, in The Herald Democrat, a newspaper of general circulation in the City of Leadville, Colorado, following final reading on the 16<sup>th</sup> day of December, 2021.