

ORDINANCE NO.

17-10
Series of 2017

TITLE: AN ORDINANCE AMENDING CHAPTER 4 OF THE HUDSON MUNICIPAL CODE TO IMPOSE A LODGING TAX

BE IT ORDAINED BY THE TOWN COUNCIL FOR THE TOWN OF HUDSON, COLORADO, THAT:

Section 1. Chapter 4 of the Hudson Municipal Code is amended by the addition of a new Article 8 to read as follows:

**ARTICLE 8
Lodging Tax**

Sec. 4-130. Lodging tax imposed.

There is levied an excise tax on the price paid or charged for the lease, rental or furnishing of rooms or other public accommodations to any person who, for a consideration, uses, possesses or has the right to use or possess any room or other physical public accommodations in any hotel, motor hotel, apartment hotel, park hotel, motel, guesthouse, guest ranch, lodging house, home, bed and breakfast, extended stay lodging facility, or other similar accommodations or any other place furnishing rooms or other public accommodations under any concession, permit, right of access, license to use or other agreement. Such tax on public accommodations shall be subject to the following conditions:

- (1) The tax levied shall be in addition to the Town sales tax on such rental or furnishing of public accommodations.
- (2) The tax levied shall be collected and paid at the rate of four percent (4%) of the purchase price.
- (3) The purchase price paid or charged for such accommodations shall exclude the sale of any goods, services and commodities other than the furnishing of rooms or other accommodations.
- (4) The person making such rooms or other public accommodations available shall be required to obtain a sales tax license according to Section 4-43 herein.

Sec. 4-131. Vendor's Fee

As the collection agent for the Town of Hudson, the vendor shall be entitled to withhold an amount equal to three and one-third percent of the total amount collected each month to cover vendor's expense in the collection and remittance of the lodging tax hereunder. If any vendor is delinquent in remitting said tax, vendor shall not be allowed to retain any amounts to cover his or her expenses in collecting and remitting said tax.

Sec. 4-132. Exemptions.

(1) The lodging tax shall not apply to public accommodations at parks or campgrounds when guests bring their own tent, motor home, camper coach, or camper trailer, as those terms are defined in Section 42-1-102, C.R.S., as amended, such that the licensee provides only the camp site and no physical accommodation.

(2) For purposes of the lodging tax and this exemption, the presence or availability of water or electric hookups or dump locations for sewer waste are not considered physical accommodations.

(3) The tax levied shall only be levied upon public accommodations that are rented to persons for a period of less than one month or thirty (30) consecutive days, but shall not include rentals under a written agreement for occupancy for a period of at least one month or in excess of thirty (30) consecutive days, provided that the same individual must be occupying such accommodations for the period in excess of thirty (30) days to be exempt from the tax hereunder.

Sec. 4-133. Violations.

(1) It shall be a violation of this Article for any lodging vendor subject to the provisions hereof to refuse to make any return required in this Article or to make any false or fraudulent return or any false statements in any return; or to fail or refuse to make payment to the Financial Officer of any lodging taxes collected or due the Town, or in any manner to evade the collection and payment of the tax, or to otherwise violate or fail to comply with any other provision of this Article.

(2) It shall be unlawful for any person leasing or renting lodging in the Town to fail or refuse to pay the lodging tax imposed by this Article; or to evade the payment or aid or abet another in any attempt to evade the payment of the lodging tax imposed by this Article; or to make any false or fraudulent statement concerning such tax obligation or to otherwise violate or fail to comply with any other provision of this Article.

(3) Any person convicted of violating any of the provisions of this Article shall be subject to the general penalty provisions set forth in section 1-51 of this Municipal Code, unless otherwise expressly provided in this Article.

Section 2. Safety Clause. The Town Council hereby finds, determines, and declares that this ordinance is promulgated under the general police power of the Town of Hudson, 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 Council further determines that the ordinance bears a rational relation to the proper legislative object sought to be attained.

Section 3. Severability. If any clause, sentence, paragraph, or part of this ordinance or the application thereof to any person or circumstances shall for any reason be adjudged by a court of competent jurisdiction invalid, such judgment shall not affect application to other persons or circumstances.

Section 4. Effective Date. This Ordinance shall become effective ten (10) days after final publication by title only, and thereafter only if the registered electors of the Town approve the ballot question being presented to the registered electors of the Town of Hudson on November 7, 2017 seeking vote approval of the lodging tax set forth hereunder.

6th INTRODUCED, READ BY TITLE, AND ADOPTED ON FIRST READING this
day of September, 2017.



TOWN OF HUDSON, COLORADO

Laura Hargis
Laura Hargis, Mayor Pro-Tem

ATTEST:

Rebecca Utecht
Rebecca Utecht, Town Clerk

PASSED by a vote of 6 for and 1 against AND ORDERED PUBLISHED BY TITLE ONLY, with a complete copy available for public inspection and acquisition in the office of the town clerk this 20th day of September, 2017.



TOWN OF HUDSON, COLORADO

Raymond Patch
Raymond Patch, Mayor

ATTEST:

Rebecca Utecht
Rebecca Utecht, Town Clerk

APPROVED AS TO FORM:

Corey Y. Hoffmann
Corey Y. Hoffmann, Town Attorney