

TOWN OF TIMNATH, COLORADO

ORDINANCE NO. 71, SERIES 2009

AN ORDINANCE ADOPTING A NEW ARTICLE IX OF THE TIMNATH MUNICIPAL CODE, CONTINGENT UPON VOTER APPROVAL AT THE NOVEMBER 3, 2009 ELECTION, ESTABLISHING A 3% LODGING TAX WITHIN THE TOWN OF TIMNATH AND PROVIDING FOR COLLECTION AND ENFORCEMENT OF THE SAME

WHEREAS, the Town of Timnath, Colorado (the "Town"), is a Colorado home rule municipality, duly organized and existing under the laws of the State of Colorado and the Timnath Home Rule Charter ("Charter"); and

WHEREAS, the Town Council for the Town of Timnath ("Council"), in accordance with Article IV of the Charter, Section 20 of Article X of the Colorado Constitution ("TABOR") and the Colorado Revised Statutes governing elections, referred to Town electors the question of imposing a new lodging tax within the Town; and

WHEREAS, the proposed new tax will be voted upon by electors at the November 3, 2009 coordinated election; and

WHEREAS, if the new tax is approved by the voters, the Council wishes to have a plan in place to implement said tax by its January 1, 2010 authorized commencement date.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF TIMNATH, COLORADO:

Section 1. Chapter 4 of the Timnath Municipal Code is hereby amended by the addition of a new Article IX, concerning Lodging Tax, to read in its entirety as follows:

**ARTICLE IX
LODGING TAX**

4.150: Tax Imposed; Conditions: There is hereby imposed an excise tax on the price paid or charged for the lease, rental or on the transaction of furnishing rooms or accommodations to any person who for a consideration uses, possesses or has the right to use or possess any room or rooms or other accommodations in any hotel, apartment hotel, guesthouse, guest ranch, mobile home, auto camp, trailer court or park, or any other place furnishing rooms or other accommodations under any concession, permit, right of access, license to use or other special agreement. Such tax on accommodations shall be subject to the following conditions:

A. The tax hereby imposed shall be in lieu of Town sales tax on such rental or furnishing of accommodations. The tax hereby imposed shall not apply to the sale or sales of any goods, services or commodities other than the furnishing of rooms and accommodations.

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Scott Doyle, Larimer County, CO

Town of Timnath
1800 Goodman Street ✓
Timnath Co 80547

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B. The tax hereby imposed shall be collected and paid at the rate of three percent (3%) of the purchase price paid or charged for such accommodations and shall exclude the sale of any goods, services and commodities other than the furnishing of rooms or other accommodations.

C. The person, partnership, corporation or other entity making such rooms or other accommodations available shall for all purposes of this chapter be deemed a "retailer" or "vendor" for purposes of this Chapter.

D. The rental or furnishing of accommodations for a period of at least thirty (30) consecutive days shall be exempt from the tax hereby created. For purposes of establishing the thirty-day period, the accommodation may not be transferred or transferable by one consumer or person or entity to any other consumer, person or entity.

4.151: Collection and Enforcement: The provisions for collection and enforcement of the lodging tax shall be the same as collections and enforcement of sales and use tax.

Section 2. Severability. If any article, section, paragraph, sentence, clause, or phrase of this Ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Council hereby declares that it would have adopted this Ordinance and each part or parts hereof irrespective of the fact that any one or parts be declared unconstitutional or invalid.

Section 3. Effective Date. As authorized by Charter Section 3.5.5, this Ordinance shall take effect immediately upon approval of the ballot question referred to Town electors by Resolution No. ___, Series 2009, at the November 3, 2009 coordinated election. Should such ballot question be disapproved, this Ordinance shall be null and void and of no force whatsoever.


INTRODUCED, MOVED, AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF TIMNATH ON FIRST READING, ON SEPTEMBER 16, 2009, AND SET FOR PUBLIC HEARING AND SECOND READING AT 7:00 P.M. ON OCTOBER 7, 2009 AT THE TIMNATH TOWN HALL, 4100 MAIN STREET, TIMNATH COLORADO AND ORDERED PUBLISHED BY TITLE THIS 17TH DAY OF SEPTEMBER, 2009.

MOVED, SECONDED AND FINALLY ADOPTED ON SECOND READING FOLLOWING PUBLIC HEARING BY THE TIMNATH TOWN COUNCIL ON OCTOBER 7, 2009.

TOWN OF TIMNATH, COLORADO


Donna Benson, Mayor

ATTEST:


Milissa McGuire, Town Clerk

