

ORDINANCE NO. _____

AN ORDINANCE ESTABLISHING A LODGING TAX WITHIN THE CITY OF GRAND JUNCTION, COLORADO, PROVIDING FOR THE COLLECTION OF SUCH TAX AND REGULATIONS THEREUNDER, AND PROVIDING FOR THE USE OF THE PROCEEDS THEREOF.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION, COLORADO:

1. DEFINITIONS. For the purpose of this Ordinance the following words shall have the following meanings:

(a) Person shall include any individual, firm, partnership, joint enterprise, corporation, estate or trust, or any group or combination acting as a unit, in the plural as well as in the singular number.

(b) Providing Lodging shall mean the providing of the right to use or possess, for a consideration, any room or rooms in a hotel, apartment hotel, lodging house, motor hotel, guest house, guest ranch, mobile home, movable structure, auto camps, trailer court and parks under any concession, permit, right of access, license to use or other arrangement or otherwise, but shall not include rentals under a written agreement for occupancy for a period of 30 days or more.

2. AMOUNT OF TAX. Any person providing lodging within the City of Grand Junction shall collect a tax from all those to whom lodging is provided amounting to one percent of the total rental revenue received by such person. Such tax shall be in addition to any other tax or levy for providing such service.

3. REMITTING OF TAX. Any person providing lodging shall pay to the City Finance Director all tax funds collected by him during each calendar month not later than twenty (20) days after the last day of said month and each payment shall be accompanied by a report of rental income for said month. Any person failing to make said payment and file said report within the period of time as herein provided shall pay a penalty of ten percent (10%) of the amount by him collected for each month or fraction thereof, together with interest at the rate of one percent (1%) per month of said amount collected, until said payment and report shall be properly filed with the City Finance Director.

4. TAXABLE REVENUE. Rental revenue shall include all revenues earned and received for rooms excluding charges for other services furnished by a person providing lodging and shall not include deposits placed by any customer with a request to hold a room for such customer for a future date until such time as said deposit has been credited against actual room rental earned by the operator.

5. DEDUCTIONS. The following deductions shall be allowed against

total rental revenue received by the person providing lodging:

(a) Refunds of rental revenues actually returned to any roomer or customer.

(b) Any adjustments in rental which amount to a refund to a roomer or a customer, providing such adjustment pertains to the actual rental rate charged by the person providing lodging and does not include any adjustments for other services furnished by him.

6. REGULATIONS. The Finance Director is hereby authorized to promulgate regulations to aid in collection of said lodging tax and in particular and without limiting the general language of this section, to provide for:

(a) A form of report on rental income to be supplied to all persons who provide lodging.

(b) The records which said persons providing lodging are to keep concerning said report.

7. KEEPING OF REPORTS; INSPECTION. All reports of rental income and information supplemental thereto shall be retained by the City Finance Director and shall not be open to the inspection of the general public. However, any officer or employee of the City of Grand Junction who may be charged with the duty of enforcement of this Ordinance shall be entitled to inspect said report and any information supplemental thereto as may from time to time be required to attend to the proper execution and enforcement of this Ordinance. Any City officer or employee or any member of the office of, or officer, or employee of the Finance Director who shall divulge any information classified herein as confidential, in any manner, except in accordance with proper judicial order, or as otherwise provided by law, shall be guilty of a violation hereof.

8. ENFORCEMENT; INSPECTION. Any police officer of the City of Grand Junction or any person designated by the Finance Director to enforce this Ordinance shall have the right at any reasonable time to enter upon the premises of any person providing lodging and to request to see the register of guests and rate schedule maintained by any rooming house for the purpose of attending to the enforcement of this Ordinance.

9. COLLECTION REQUIREMENT. It shall be unlawful for a person providing lodging to rent lodging without collection, in addition to the rental thereof, the tax provided for in Section 2.

10. UNLAWFUL FOR PERSON PROVIDING LODGING TO ASSUME TAX. It shall be unlawful for the person providing lodging to assume or absorb the payment of the tax provided for in Section 2.

11. UNLAWFUL FOR PERSON PROVIDING LODGING TO REFUSE PAYMENT. It shall be unlawful for the person providing lodging to fail or

refuse to pay to the City Finance Director the tax collected by him or to file reports required of him under the terms of this Ordinance.

12. COMPLIANCE REQUIRED. It shall be unlawful for any person either as principal, agent or employee to fail to comply with the provisions of this Ordinance.

13. USE AND DISPOSITION OF FUNDS. The funds shall be used to promote tourism and shall be expended through the Chamber of Commerce of Grand Junction in the following manner:

(a) Budget - Expenditure shall be made upon an annual budget as required of the various city departments and in accordance with city accounting requirements. The budget will be submitted to and approved by the City Council. Reports of expenditures under the budget will be made quarterly or as the City Council or the Finance Director may direct. The Council may require evidence of the programs being conducted together with analysis as to the benefit or impact.

(b) Governing Board to Promote Tourism - While the City Council shall look to the Chamber as the responsible agency, it recognizes that an organizational structure is necessary and approves, with the right of review of any changes therefrom, the following:

(1) Composition of the Board: A governing board of eight (8) members shall be appointed as follows: one member from Colorado High; the Executive Vice-President of the Chamber of Commerce; the Chairman of the Chamber of Commerce Tourism Committee; one member from the City Council; the President of the Mesa County Motel Association and two members from the other members of the Mesa County Motel Association.

(2) Powers and Responsibilities of the Board:

1. It shall appoint employees specifically to engage in tourism activities and to be responsible for the budgeting of funds.

2. It shall operate from the offices of the Chamber of Commerce initially with the option to operate at such other place as the governing board may determine.

3. Funding and expenditures shall be controlled by the governing board with monies kept in a special account separate from the Chamber of Commerce funds and budget.

4. Employees appointed by the accountable to the board shall nevertheless be considered employees of the Chamber of Commerce, sharing in any benefits thereof including retirement and insurance programs.

(3) Relationship of Colorado High to Board: Colorado High shall establish all programs and recommend all expenditures in

connection therewith within the budget framework allocated by the governing board with final approval of all programs to be made by the governing board.

14. This Ordinance shall automatically expire on December 31, 1978.

15. This Ordinance shall be and become Chapter 24.1 of the Code of Ordinances of the City of Grand Junction and become effective on the _____ day of _____, 1976.

THIS ORDINANCE FAILED TO PASS JUNE 16, 1976.