

**RESOLUTION NO. 2022 - 57**

**BOARD OF COUNTY COMMISSIONERS  
OF THE  
COUNTY OF SUMMIT  
STATE OF COLORADO**

**A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE REGISTERED, QUALIFIED ELECTORS OF UNINCORPORATED SUMMIT COUNTY, COLORADO, A REFERRED MEASURE AUTHORIZING A TWO PERCENT (2%) SHORT-TERM LODGING EXCISE TAX 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 TO PROVIDE AFFORDABLE HOUSING AND CHILDCARE FOR LOCAL WORKERS, TO SUPPORT OUR QUALITY OF LIFE WITH IMPROVED OUTDOOR RECREATION FACILITIES AND SERVICES, AND OTHER PUBLIC PURPOSES TO BE SUBMITTED AT THE GENERAL ELECTION ON NOVEMBER 8, 2022; PRESCRIBING THE FORM OF BALLOT MEASURE FOR SUBMISSION AT SUCH ELECTION; AND PROVIDING FOR CERTIFICATION OF THE BALLOT MEASURE TO THE COUNTY CLERK AND RECORDER.**

**WHEREAS**, a lodging tax on the short-term rental of property (a period of less than 30 consecutive days) in the unincorporated area of Summit County will provide needed revenues from tourism to offset the impacts of lodging rentals on our community, including providing affordable workforce housing, childcare, and helping make our community a better place to live, work and visit; and

**WHEREAS**, the rising demand for short-term rentals marketed through online vacation rental websites as well as the ongoing demand for second homes continues to push long-term rental and ownership opportunities for locals further out of reach; and

**WHEREAS**, a lodging tax on such short-term vacation rentals, hotel rooms, and other property as provided herein will help create both rental and for-sale deed restricted workforce units that locals can afford to live in; and

**WHEREAS**, it is essential to our local economy and sense of community that our workers are able to live here, for without these workers, our local businesses could not survive, much less thrive; and

**WHEREAS**, the lodging tax revenues will support the acquisition and construction of affordable rental units and affordable for-sale units for our local workforce; these units provided

by the lodging tax will be deed-restricted so that they will remain affordable for our community for generations to come; and

**WHEREAS**, the lodging tax will help maintain the unique, vibrant character of Summit County by funding the construction and acquisition of affordable workforce housing, enabling more local residents to remain here for the long term and will further our goal that Summit County be a thriving community of families, workers and neighbors, not just a vacation destination for second-homeowners and tourists; and

**WHEREAS**, Summit County also faces a persistent lack of quality and affordable childcare for our local workforce, giving rise to a need for additional childcare facilities and services in our community; and

**WHEREAS**, it is difficult for young families to stay in Summit County given the cost of living and need for two incomes; this proposal will help retain the local, vibrant character of Summit County by enabling more local residents to raise and keep their families in Summit County; and

**WHEREAS**, the Board recognizes the ongoing demand and importance of providing the residents of Summit County with quality early childhood care that is safe, affordable and better prepares children for learning when they start school; and

**WHEREAS**, revenues from a lodging tax on short-term rentals can also be used to lessen the impacts of tourism through education and improvements in facilities and services such as improving trailheads by including additional parking or other facilities; providing visitor education, such as wildfire prevention, recycling opportunities, and proper trail behavior; and facilitating sustainable tourism that protects our natural resources; and

**WHEREAS**, the Colorado General Assembly has recognized that: (a) providing improved, sustainable travel experiences and supporting our residents and local workforce will enhance the visitor experience and result in a healthier, more robust local community and economy, and (b) destination advertising, marketing and management regarding local tourism includes values-based marketing and educational programs such that the statutorily mandated marketing expenditures (10% of revenues) can address social, cultural and environmental issues related to local tourism, can educate visitors how to travel responsibly to lessen their impact, and can protect our residents' quality of life by encouraging positive changes in our communities; and

**WHEREAS**, it is reasonable to have tourists who visit Summit County help offset the impacts of their tourism, including funding housing for our local workforce, better childcare for our children, and infrastructure improvements or services to retain the character of our community by maintaining a strong quality of life for our residents; and

**WHEREAS**, the Summit County lodging tax would be limited to the unincorporated area of the County only and would not apply within any municipality in Summit County, including but not limited to those towns that currently levy their own lodging tax: Blue River, Breckenridge, Dillon, Frisco and Silverthorne; and

**WHEREAS**, revenue from a lodging tax can be used to help provide additional County services in and around resort areas in the unincorporated portions of Summit County, including Copper Mountain and Keystone, to address the impacts of tourism in the county and enhance our quality of life; and

**WHEREAS**, Section 30-11-107.5, C.R.S. authorizes the Board to levy a county lodging excise tax of up to two percent for the purposes described in this proposal and the expenditures from the tax would be subject to an annual independent audit; and

**WHEREAS**, accordingly, only the registered, qualified voters in unincorporated Summit County will vote on this proposal for a short-term lodging excise tax; and

**WHEREAS**, Article X, Section 20 of the Colorado Constitution requires voter approval for, among other things, a new tax and the collection and expenditure of additional revenues above established limits.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF SUMMIT, STATE OF COLORADO THAT:**

1. In an effort to address the above-referenced issues and the opportunities to improve our community, the Board of County Commissioners hereby certifies and submits the referred measure contained in Exhibit A, attached and incorporated herein, to the registered electors in the unincorporated area of Summit County at the coordinated election to be held on November 8, 2022, which shall be presented in substantially such form in accordance with the "Uniform Election Code of 1992," Articles 1 to 13 of Title 1, C.R.S. and all applicable laws.
2. The County short-term lodging excise tax of two percent (2%) shall be imposed in accordance with Section 30-11-107.5 on the rental, fee, price or other consideration paid or charged for the leasing, rental, sale or furnishing of a room or accommodation, as such "sale" is defined in Section 39-26-102, C.R.S., for a short-term period, which is a period of less than thirty consecutive days.
3. If approved, the County lodging tax shall be effective 12:01 a.m. on January 1, 2023, in accordance with this Resolution and all applicable law, rules and regulations. The authority to impose any or all of the lodging tax levy authorized in the ballot measure shall be deemed a continuing authority to impose the lodging tax levy by the Board and neither the partial exercise

of the authority so conferred nor any lapse of time shall be considered as exhausting or limiting the full authority so conferred by the electors voting in favor of said measure.

4. The County lodging tax shall be collected, administered, and enforced, to the extent feasible, pursuant to Section 29-2-106, C.R.S. Such collection, administration and enforcement shall be performed by the Executive Director of the Department of Revenue, State of Colorado. Any person or entity responsible for collecting and remitting the County lodging tax shall not retain an administrative fee for the collection or remittance of such revenues.

5. The Board of County Commissioners hereby directs that a copy of this Resolution be certified and filed in the Office of the Clerk and Recorder immediately and authorizes and directs the Clerk and Recorder to certify the referred measure and ballot content as provided by law.

6. The name of the designated election official who will be responsible for conducting the election pursuant to the Uniform Election Code is Kathleen Neel, Summit County Clerk and Recorder.

7. The officials and employees of Summit County are hereby authorized and directed to take all actions necessary or appropriate to effect the provisions of this Resolution.

4. This Resolution shall take effect immediately upon its adoption so as to ensure compliance with all applicable election requirements. If any section, paragraph, clause or provision is held to be invalid or unenforceable, such invalidity or lack of enforceability shall not affect any of the remaining sections, paragraphs, clauses or provisions of this Resolution.

**ADOPTED THIS 23<sup>RD</sup> DAY OF AUGUST 2022.**



**COUNTY OF SUMMIT  
STATE OF COLORADO  
BY AND THROUGH ITS  
BOARD OF COUNTY COMMISSIONERS**

  
\_\_\_\_\_  
Tamara Pogue, Chair

**ATTEST:**

  
\_\_\_\_\_  
Kathleen Neel, Clerk & Recorder

*Caitlin Johnson, Deputy Clerk*

Commissioner Lawrence moved for adoption of the foregoing resolution and Commissioner Blanchard seconded adoption of the foregoing resolution. The roll having been called, the vote was as follows:

Commissioner Blanchard	Yea
Commissioner Lawrence	Yea
Commissioner Pogue	Yea

This Resolution passed by 3 to 0 vote of the Board of County Commissioners of the County of Summit, State of Colorado

**EXHIBIT A**

**SUMMIT COUNTY REFERRED MEASURE 1(A) – AUTHORIZING A SHORT-TERM RENTAL LODGING TAX TO PROVIDE LOCAL WORKERS WITH AFFORDABLE HOUSING AND CHILDCARE, TO SUPPORT OUR QUALITY OF LIFE, AND OTHER AUTHORIZED PURPOSES**

**SHALL SUMMIT COUNTY TAXES BE INCREASED BY \$5,400,000 ANNUALLY FROM A TWO PERCENT (2%) SHORT-TERM RENTAL LODGING EXCISE TAX TO SUPPORT OUR LOCAL WORKFORCE AND QUALITY OF LIFE BY PROVIDING ADDITIONAL AFFORDABLE HOUSING AND CHILDCARE FOR LOCAL WORKERS, BY IMPROVING TRAILHEADS AND OTHER OUTDOOR RECREATION FACILITIES AND SERVICES, AND BY VALUES-BASED MARKETING AND EDUCATIONAL PROGRAMS REGARDING LOCAL TOURISM IN ACCORDANCE WITH RESOLUTION 2022- 57 OF THE BOARD OF COUNTY COMMISSIONERS IMPOSING SUCH TAX 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 THIRTY CONSECUTIVE DAYS) IN THE UNINCORPORATED AREA OF SUMMIT COUNTY COMMENCING ON JANUARY 1, 2023, AND WITH ALL SUCH OPERATING AND CAPITAL EXPENDITURES SUBJECT TO AN ANNUAL INDEPENDENT AUDIT, AND SHALL THE FIRST YEAR REVENUES, AND WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BE COLLECTED AND SPENT AS A VOTER APPROVED REVENUE CHANGE WITHOUT LIMITATION OR CONDITION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER PROVISION OF LAW?**

\_\_\_\_\_ YES/FOR

\_\_\_\_\_ NO/AGAINST