

ORDINANCE NO. 099, 2018
OF THE COUNCIL OF THE CITY OF FORT COLLINS
AMENDING ARTICLE IV OF CHAPTER 25 OF THE CODE OF THE
CITY OF FORT COLLINS CONCERNING THE CITY'S LODGING TAX

WHEREAS, Article XX, § 6.g. of the Colorado Constitution grants to the City of Fort Collins, as a home rule municipality, all powers necessary to levy and collect taxes for municipal purposes, subject to any limitations in the Colorado Constitution; and

WHEREAS, on February 21, 1984, the City Council, in the exercise of its home rule taxing powers, adopted Ordinance No. 20, 1984, adding a new chapter to the City Code to levy, collect and enforce a three percent (3%) tax on the price of lodging accommodations provided in the City (the "Lodging Tax Code");

WHEREAS, the Lodging Tax Code is found in Article IV of City Code Chapter 25 and has existed in substantially its current form since its adoption in 1984 with only minor amendments since that time; and

WHEREAS, City staff has recommended to City Council for its consideration Ordinance No. 098, 2018, which includes changes to the City's sales and use tax provisions found in Article III of City Code Chapter 25 (the "Sales and Use Tax Code") to clarify the manner in which charitable organizations may obtain a tax-exempt organization license from the City; and

WHEREAS, City staff has reviewed the Lodging Tax Code and is recommending a similar revision to the definition of "charitable organization" so that the Sales and Use Tax Code and the Lodging Tax Code will be administered in essentially the same manner and with the same requirements; and

WHEREAS, the City Council hereby finds that collecting and enforcing the Sales and Use Tax Code and the Lodging Tax Code in substantially the same manner is in the City's and its taxpayers' best interests and necessary for the public's health, safety and welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FORT COLLINS as follows:

Section 1. That the City Council hereby makes and adopts the determinations and findings contained in the recitals set forth above.

Section 2. That Section 25-241 of the Code of the City of Fort Collins is hereby amended to read as follows:

Sec. 25-241. Definitions.

...

Charitable organization shall mean:

(1) any entity that has and maintains a current sales tax exemption certificate from the Colorado Department of Revenue; or

(2) any out-of-state entity that has been certified as a nonprofit organization under Internal Revenue Code Section 501(c)(3) and maintains a current tax exemption certificate from another state.

...

Introduced, considered favorably on first reading, and ordered published this 17th day of July, A.D. 2018, and to be presented for final passage on the 21st day of August, A.D. 2018.

Mayor Pro Tem

ATTEST:

City Clerk

Passed and adopted on final reading on the 21st day of August, A.D. 2018.

Mayor

ATTEST:

City Clerk