

**TOWN OF LYONS
COLORADO**

ORDINANCE 1125

**AN ORDINANCE OF THE TOWN OF LYONS COLORADO
AMENDING SECTION 4-10-20 OF THE LYONS MUNICIPAL CODE
CONCERNING THE DEFINITIONS FOR THE LODGING OCCUPATION TAX**

WHEREAS, pursuant to C.R.S. 31-15-501(1)(c), the Town of Lyons (the "Town") is authorized to levy occupation taxes within its municipal borders; and

WHEREAS, pursuant to Ordinance 1026, the Town submitted to the registered electors of the Town of Lyons the question of whether to adopt a lodging occupation tax as set forth in Ordinance 1026; and

WHEREAS, at the April 3, 2018, regular election of the Town, the majority of registered electors of the Town voted to adopt the lodging occupation tax as set forth in Ordinance 1026; and

WHEREAS, following voter approval, Ordinance 1026 was codified in the Lyons Municipal Code (the "LMC") as Article 10 of Chapter 4 entitled "Lodging Occupation Tax"; and

WHEREAS, it is necessary to update the LMC to provide greater clarity to the definitions of the Lodging Occupation Tax and to assist in the administration and enforcement of the Article as set forth in **Exhibit A**, attached hereto; and

WHEREAS, The Lyons Board of Trustees desires to Amend Section 4-10-20 of the LMC and determines that such amendments promote the health, safety, and welfare of the citizens of and visitors to the Town of Lyons.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, COLORADO:

Section 1. Recitals Incorporated. The recitals set forth above are hereby incorporated by reference and are adopted as findings and determinations of the Board of Trustees.

Section 2. Chapter 4, Article 10, Section 20 of the Lyons Municipal Code is hereby repealed in its entirety and replaced with the following provisions:

Sec. 4-10-20. - Definitions.

When not clearly otherwise indicated by the context, the following words and phrases as used in this Article shall have the following meanings:

Campsite means a specific site temporarily occupied by a person or group of persons within a campground as defined in this Code. Where the number of specific sites within a campground is not readily discernible, the definition of a campsite shall be interpreted for the

purposes of administering this Article so that the number of campsites within the campground is equal to the number of total occupants within the campground divided by five (5).

Lodging means hotel rooms, motel rooms, lodging rooms, motor hotel rooms, guest rooms, bed and breakfast rooms, campsites, or other similar accommodations that are rented to persons for a period of less than thirty (30) consecutive days, but shall not include rentals under a written agreement for occupancy for a period of at least thirty (30) days.

Monetary consideration means the transfer of funds from a person to a vendor, directly or indirectly, by whatever means, including the payment of cash, issuance of a check or similar negotiable instrument, or through a credit card service or online payment service in exchange for the provision of a lodging accommodation. Monetary consideration for lodging accommodation includes all payment for goods and services which entail lodging and specifically includes payment for packages where the offering of lodging is part of the total package price.

Person means an individual, partnership, firm, joint enterprise, limited liability company, corporation, estate or trust, or any group or combination acting as a unit, but shall not include the United States of America, the State of Colorado, and any political subdivision thereof.

Sale means the furnishing for monetary consideration by any person of lodging within the Town.

Tax means the tax payable by the vendor or the aggregate amount of taxes due from the vendor during the period for which the vendor is required to pay the occupation tax on the provision of lodging for monetary consideration under this Article.

Taxpayer means the vendor is obligated to pay the tax under the terms of this Article.

Town Administrator means the Town Administrator or his or her designee.

Vendor means a person furnishing lodging for monetary consideration within the Town.

Section 3. Severability. Should any one or more sections or provisions of this Ordinance be judicially determined invalid or unenforceable, such judgment shall not affect, impair or invalidate the remaining provisions of this Ordinance, the intention being that the various sections and provisions are severable.

Section 4. Repeal. All other ordinances or resolutions or parts of ordinances or resolutions in conflict with the provisions of this Ordinance are hereby repealed, provided that such repeal shall not repeal any repealer clauses in such ordinances nor revive any ordinance thereby.

Section 5. Effective Date. This Ordinance shall become effective thirty (30) days after publication following final passage in accordance with Section 2-2-160 of the Lyons Municipal Code.

Section 6. Codification Amendments. The codifier of the Town's Municipal Code,

Municipal Code Corporation, is hereby authorized to make such numerical and formatting changes as may be necessary to incorporate the provisions of Section 2 of this Ordinance within the Lyons Municipal Code.

Section 7. Safety Clause. The Board of Trustees hereby finds, determines, and declares that this Ordinance is promulgated under the general police power of the Town of Lyons and that this Ordinance is necessary for the preservation of health and safety and for the protection of public convenience and welfare. The Board of Trustees further determines that the Ordinance bears a rational relation to the proper legislative object sought to be obtained.

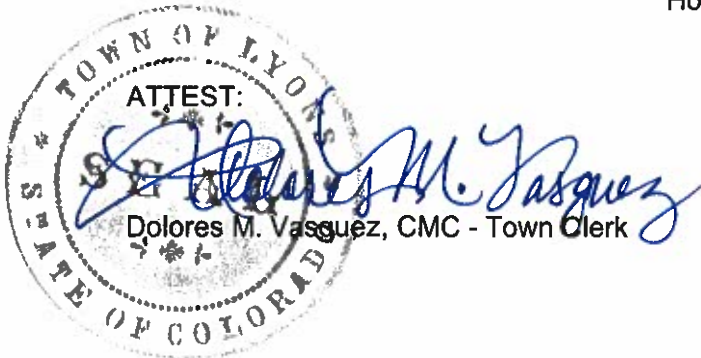
INTRODUCED AND PASSED ON FIRST READING THIS 1st DAY OF August 2022.

INTRODUCED, PASSED, ADOPTED AND ORDERED PUBLISHED THIS 15th DAY OF August, 2022.

TOWN OF LYONS, COLORADO



Hollie Rogin, Mayor



Attachments

Exhibit A – Redline of Changes