

## **TOWN OF LYONS, COLORADO**

### **ORDINANCE 1173**

#### **AN ORDINANCE OF THE TOWN OF LYONS, COLORADO, IMPLEMENTING BALLOT QUESTION 1 CONCERNING THE INCREASE OF THE TOWN'S LODGING OCCUPATION TAX TO A MAXIMUM OF 8%**

**WHEREAS;** pursuant to C.R.S. Section 13-15-103 the Town of Lyons (the "Town") has the authority to create and publish ordinances; and

**WHEREAS;** Section 31-15-501(1)(C), C.R.S., authorizes the Town to levy occupation taxes within its borders; and

**WHEREAS;** pursuant to Resolution 2022-81, the Town referred a question to the registered electors of the Town whether to increase the Town's lodging occupation tax from two dollars (\$2.00) to up to 8% of the price of the provision of lodging and accommodations, including camping or campsites with the initial rate set at 5%; and

**WHEREAS,** the registered electors of the Town voter to approve the ballot measure at the regular election of November 8, 2022; and

**WHEREAS,** Section 5 of Resolution 2022-81 requires that the Board of Trustees pass an implementing ordinance to implement the provisions of the ballot question within the Lyons Municipal Code ("LMC"); and

**WHEREAS,** the Town of Lyons Board of Trustees desires to enact an ordinance amending Sec. 4-10-30 of the Lyons Municipal Code to implement Resolution 2022-81 in the LMC.

**THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF LYONS, THAT:**

Section 1. The recitals set forth above are incorporated as if set fully forth herein.

Section 2. Sec. 4-10-130 of the LMC is hereby amended to read as follows:

#### **Sec. 4-10-30. - Levy of tax.**

Effective January 1, 2023, there is hereby levied by the Town of Lyons an occupation tax on the provision of lodging upon every person or business that furnishes any hotel room, motel room, lodging room, motor hotel room, guest house room, bed and breakfast room, campsite, or other similar accommodation for monetary consideration for less than thirty (30) consecutive days within the Town of Lyons in the amount of five percent (5%) of the price of the provision of lodging and accommodations, per occupied lodging room, accommodation, or campsite. The percentage of the tax may be adjusted by resolution of the Board of Trustees up to a maximum of eight percent (8%).

Section 3. Code Revisions. Because this Ordinance revises an entire Section of the Lyons Municipal Code, minor changes such as the format, numbering, and other such

changes may be necessary to unify the revised code. The Town Clerk is hereby authorized to make such changes provided that neither the intent of this Ordinance nor the substantive content is altered.

Section 4      Severability. Should any one or more sections or provisions of this Ordinance enacted hereby 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 5.      Repeal. Any and all ordinances, resolutions, or codes, or parts thereof, which are in conflict or inconsistent with this ordinance are repealed to the extent that such conflict or inconsistency exists. The repeal of any such ordinance, resolution, or code or part thereof shall not revive any other section or part of any ordinance, resolution, or code provision. This repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of any ordinance or code hereby repealed prior to this ordinance taking effect.

Section 6.      Codification of 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.      Effective Date. This Ordinance shall become effective thirty (30) days after publication following the final passage in accordance with Section 2-2-160 of the Lyons Municipal Code.

**INTRODUCED AND PASSED ON FIRST READING THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2024.**

**INTRODUCED, AMENDED, PASSED, ADOPTED AND ORDERED PUBLISHED ON SECOND READING THIS \_\_\_\_ DAY OF \_\_\_\_\_ 2024.**

TOWN OF LYONS, COLORADO

\_\_\_\_\_  
Hollie Rogin, Mayor

ATTEST:

\_\_\_\_\_  
Dolores Vasquez, CMC, Town Clerk