

CITY OF GLENDALE, COLORADO

ORDINANCE NO. 20  
SERIES OF 2007

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF  
GLENDALE, COLORADO, REGARDING THE IMPLEMENTATION  
AND ADMINISTRATION OF A LODGING TAX WITHIN THE CITY  
OF GLENDALE

WHEREAS, the Glendale City Council determines and declares that consistent with the vote of the electorate of the City of Glendale in November 2007, a lodging tax shall be collected on the leasing, renting, or furnishing of any room or rooms in a hotel, apartment hotel, extended stay hotel, lodging house, motor hotel, motel, guesthouse, or bed-and-breakfast where such leasing, renting, or furnishing is for consideration; and

WHEREAS, the Glendale City Council determines and declares that a department of city government must be empowered to administer and collect the lodging tax.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Glendale, Colorado, as follows:

Section 3.27.010. DEFINITIONS

Unless the context clearly indicates otherwise, the following words and phrases as used in this Chapter shall have the following meaning:

- A. "GROSS SALES" means the total amount received in money, credit, property or other consideration valued in money for all rooms or accommodations.
- B. "PRICE" means the aggregate value in money or any thing or things paid or delivered or promised to be paid or delivered for rooms or accommodations.

C. "PURCHASE" or "SALE" means the acquisition or disposition for a price of the right to use rooms or accommodations.

D. "RETURN" for purposes of this Chapter shall include any definition of "return" in other chapters of this Title.

E. "ROOM OR ACCOMMODATION" means a regular sleeping room or unit, a meeting room, display room, banquet room, or other special room for which a charge is made.

F. "TAX" means the lodging tax imposed by this Chapter.

G. "VENDOR" means a hotel, apartment hotel, extended stay hotel, lodging house, motor hotel, motel, guesthouse, bed-and-breakfast or any other place, which provides sleeping rooms or facilities, offering rooms and accommodations for a consideration.

#### Section 3.27.020. TAX ON ROOM RENTAL; COLLECTION

A. Tax on room rental:

1. There is hereby levied a separate tax of six and one-half percent (6.5%) on the purchase price paid by any person or charged by any vendor on the lease, rental, or other transaction of furnishing rooms or accommodations to any person who for a consideration uses, possesses, or has the right to use or possess any room or rooms or other accommodations. This paragraph (1) of Subsection (A) of this Section shall apply to transactions consummated on or after January 1, 2008.

B. The tax specified in this Section is imposed upon the vendor. The vendor shall collect the tax and remit it to the City Manager of the City of Glendale.

C. The tax specified in this Section shall be in addition to all other taxes imposed by law.

Section 3.27.030. EXEMPT TRANSACTION

The following transactions shall be exempt from the lodging tax imposed under Section 3.27.020.

A. All sales made directly to charitable organizations, in the conduct of their regular religious, charitable, and eleemosynary functions and activities, provided that such sales are paid for directly to the vendor by draft or warrant drawn on the funds of the exempt organization.

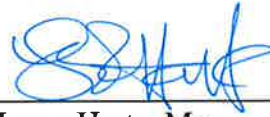
B. All direct sales to the United States of America, to the State of Colorado, its departments, institutions, or political subdivisions, which are acting in their governmental capacity, and all sales to the City of Glendale or its departments, provided that such sales are paid for directly to the vendor by draft or warrant drawn on the funds of the City of Glendale.

Section 3.27.040. ADMINISTRATION

This Chapter shall be administered in accordance with Chapter 3.20, Sales and Use Tax, of this Title.

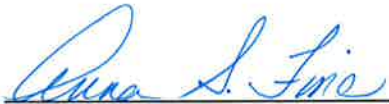
INTRODUCED BY COUNCIL MEMBER Dunafon, SECONDED BY COUNCIL MEMBER King, AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF GLENDALE, COLORADO THIS 13<sup>th</sup> DAY OF November, 2007. ORDERED PUBLISHED AND SET FOR PUBLIC HEARING ON December 4, 2007.

ADOPTED ON SECOND READING BY THE CITY COUNCIL OF THE CITY OF GLENDALE, COLORADO THIS 4<sup>th</sup> DAY OF December, 2007, AND ORDERED PUBLISHED.



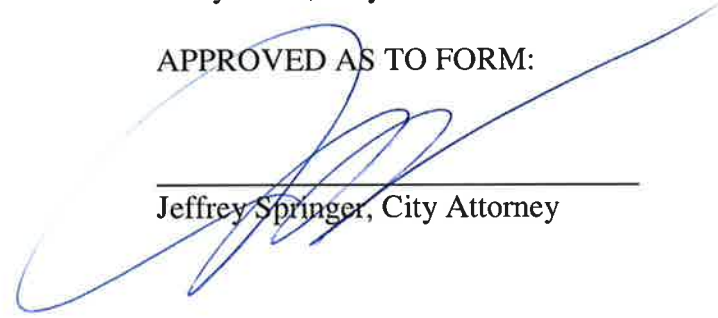
\_\_\_\_\_  
Larry Harte, Mayor

ATTEST:



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Anna S. Fine, City Clerk

APPROVED AS TO FORM:



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Jeffrey Springer, City Attorney