



**TOWN OF LARKSPUR, COLORADO
ORDINANCE NO. 7.83**

**AN ORDINANCE IMPLEMENTING THE LODGING TAX APPROVED BY THE
VOTERS OF THE TOWN OF LARKSPUR AT THE APRIL 8, 2008 ELECTION**

WHEREAS, on February 14, 2008 the Larkspur Town Council approved Resolution 08-01 to place on the April 8, 2008 municipal ballot the issue of whether the Town should impose a lodging tax, and

WHEREAS, at the April 8, 2008 election the voters of the Town of Larkspur voted to approve the imposition of a lodging tax, as set forth herein.

**NOW THEREFORE BE IT ORDAINED BY THE TOWN COUNCIL OF THE
TOWN OF LARKSPUR, COLORADO AS FOLLOWS:**

1. Definitions
 - A. Lodging unit. As used in this ordinance, the term "lodging unit" shall include any hotel room, motel room, lodging room, motor hotel room, guest house, cottage, tents and recreational vehicles used for rental, or other similar accommodation, as may be used for overnight stay.
 - B. Lodging tax. As used in this ordinance, the term "lodging tax" shall refer to the tax to be collected and remitted as provided in this ordinance.
 - C. Short term rental. As used in this ordinance, the term "short term rental" shall include the rental or other similar arrangement allowing the occupancy or use of a lodging unit for a continuous period of thirty (30) days or less.
2. Transactions subject to lodging tax. The owner or operator of a facility that includes one or more lodging units shall assess and collect from the person to whom the lodging unit rented or otherwise provided a tax in the amount of two percent (2%) of the gross rental price of the lodging unit.
3. Use of funds generated by lodging tax. The revenues derived from the imposition and collection of the lodging tax shall be used to promote the general purposes of the Town of Larkspur.
4. The responsibility and process for collecting and remitting the lodging tax, including reporting and record keeping requirements, as well as the authority of the Town to enforce such tax, the ability to protest such tax, and the confidentiality of information associated with such tax shall be the same for the lodging tax as for the sales tax under

the Town's ordinances.

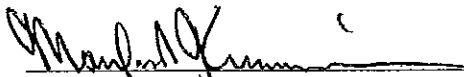
5. The penalties for violating this ordinance shall be the same as those imposed for violating the Town's sales tax ordinances.
6. Severability. If any article, section, paragraph, sentence, clause, or phrase of this Ordinance is held to be unconstitutional or invalid for any reason such decision shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Town Council hereby declares that it would have passed this ordinance and each part or parts thereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.
7. Repeal. Existing ordinances or parts of ordinances covering the same matters as embraced in this ordinance are hereby repealed and all ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed, except that 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 hereby repealed prior to the taking effect of this ordinance.

INTRODUCED, PASSED AND ADOPTED AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF LARKSPUR AND SIGNED THIS SIXTEENTH DAY OF OCTOBER 2008.

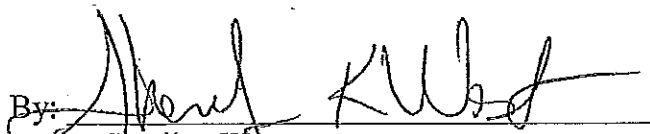
Votes Approving:	<u>7</u>
Votes Opposed:	<u>0</u>
Absent:	<u>0</u>
Abstained:	<u>0</u>

ATTEST:

**TOWN COUNCIL OF THE
TOWN OF LARKSPUR, COLORADO**



Manfred Krimmer
Town Clerk

By: 

Sherilyn West
Mayor