



Legislative
Council Staff

Nonpartisan Services for Colorado's Legislature

HB 20-1093

FINAL FISCAL NOTE

Drafting Number:	LLS 20-0728	Date:	July 29, 2020
Prime Sponsors:	Rep. McCluskie; Wilson Sen. Donovan; Rankin	Bill Status:	Signed into Law
		Fiscal Analyst:	Josh Abram 303-866-3561 Josh.Abram@state.co.us

Bill Topic: COUNTY AUTHORITY LICENSE & REGULATE SHORT-TERM LODGING

Summary of Fiscal Impact:

<input type="checkbox"/> State Revenue	<input type="checkbox"/> TABOR Refund
<input type="checkbox"/> State Expenditure	<input checked="" type="checkbox"/> Local Government
<input type="checkbox"/> State Transfer	<input type="checkbox"/> Statutory Public Entity

The bill allows a board of county commissioners to licenses and regulate short-term lodging rentals located in the county. The bill increase county government expenditures and revenue on an ongoing basis.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the enacted bill.

Summary of Legislation

The bill gives a local board of county commissioners the authority to license and regulate short-term lodging rentals within the county, including the advertising of such rentals. County commissioners may fix the fees, terms, and manner for issuing and revoking business licenses for regulated businesses.

Local Government

Allowing counties to license and regulate businesses provides for the collection and remittance of local sales tax and/or lodging taxes by businesses in unincorporated areas. This may result in additional sales tax revenue for counties. Counties may also increase revenue from fees charged within the regulatory program. This potential revenue increase has not been estimated. New revenue obtained by counties will be spent in the daily operations and regulatory activities of those counties.

Effective Date

The bill was signed into law by the Governor on March 23, 2020, and takes effect September 14, 2020, assuming no referendum petition is filed.

State and Local Government Contacts

Counties

Local Affairs