

**First Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO**

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 25-0781.01 Megan McCall x4215

**HOUSE BILL 25-1247**

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**A BILL FOR AN ACT**

101 **CONCERNING EXPANSION OF THE COUNTY LODGING TAX.**

**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

Under current law, counties may levy a county lodging tax (tax) of up to 2% on the purchase price paid or charged to persons for rooms or accommodations. Revenue from the tax is allowed to be used for the following purposes:

- Advertising and marketing local tourism;
- Housing and childcare for the tourism-related workforce;
- or
- Facilitating and enhancing visitor experiences.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing law.  
Dashes through the words or numbers indicate deletions from existing law.*

SENATE  
3rd Reading Unamended  
April 4, 2025

SENATE  
Amended 2nd Reading  
April 3, 2025

HOUSE  
3rd Reading Unamended  
March 10, 2025

HOUSE  
Amended 2nd Reading  
March 7, 2025

Subject to local voter approval, the bill increases the allowed rate of the tax to up to 6% and expands the allowed uses to the following additional purposes:

- Public infrastructure maintenance or improvements;
- Preservation of natural landscapes and wildlife habitats and promotion of sustainable tourism practices;
- Cultural and historical preservation through restoration and maintenance of historical sites, museums, and cultural institutions; or
- Enhancing public safety measures by funding local law enforcement, fire departments, and emergency medical services.

If a county received voter approval before January 1, 2025, to specifically allocate portions of revenue from the lodging tax to allowed uses for designated purposes, the bill clarifies how those previously approved allocations are preserved and how revenue attributable to an increase in the tax rate may be allocated by the county.

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1 *Be it enacted by the General Assembly of the State of Colorado:*

2           **SECTION 1.** In Colorado Revised Statutes, 30-11-107.5, **amend**  
3 (1), (1.5)(a)(II), (1.5)(b), (2)(c), (3)(a), (3)(a.5), (3)(b)(II), (3)(g), and  
4 (4)(a); **amend as it will become effective July 1, 2025,** (3)(f)(I); and **add**  
5 (1.5)(a)(IV), (1.5)(a)(V),   (3)(a.7), and (3)(h) as follows:

6           **30-11-107.5. Lodging tax.** (1) In accordance with the procedures  
7 set forth in this section, the board of county commissioners of each  
8 county, for one or more of the purposes specified in subsection (1.5) of  
9 this section, may levy a county lodging tax of not more than ~~two~~ SIX  
10 percent on the purchase price paid or charged to persons for rooms or  
11 accommodations as included in the definition of "sale" in section  
12 39-26-102 (11); ~~No tax shall~~ EXCEPT THAT THE TAX DOES NOT apply  
13 within any municipality levying a lodging tax.

14           (1.5) (a) Subject to the limitation set forth in subsection (1.5)(b)  
15 of this section, a county board of commissioners may levy the tax  
16 specified in subsection (1) of this section for the purpose of:

1 (II) Housing and childcare for the tourism-related workforce,  
2 including seasonal workers, and for other workers in the community; ~~or~~

3 (IV) PUBLIC INFRASTRUCTURE MAINTENANCE OR IMPROVEMENTS;

4 ~~OR~~

5

6 (V) ENHANCING PUBLIC SAFETY MEASURES BY FUNDING LOCAL  
7 LAW ENFORCEMENT, FIRE PROTECTION SERVICES, AND EMERGENCY  
8 MEDICAL SERVICES.

9 (b) If, after January 1, 2022, there is a new lodging tax created or  
10 the allowable uses of an existing lodging tax are expanded in accordance  
11 with subsection (3)(a.5) OR (3)(a.7) of this section, at least ten percent of  
12 the lodging tax revenue must be used for the purpose of advertising and  
13 marketing local tourism.

14 (2) (c) Any person or entity providing rooms or accommodations  
15 as included in the definition of "sale" referred to in subsection (1) of this  
16 section ~~shall be~~ IS liable and responsible for the payment of an amount  
17 equivalent of up to ~~two~~ SIX percent of all such sales made and shall  
18 quarterly, unless otherwise provided by law, make a return to the  
19 executive director of the department of revenue for the preceding  
20 tax-reporting period and remit an amount equivalent up to the said ~~two~~  
21 SIX percent on such sales to said executive director.

22 (3) (a) The board of county commissioners may, by resolution,  
23 approve a proposal for a county lodging tax OR TO INCREASE THE RATE OF  
24 AN EXISTING LODGING TAX; thereupon, such proposal for the county  
25 lodging tax OR INCREASED RATE shall be referred to the registered electors  
26 of the unincorporated areas and the municipalities subject to the lodging  
27 tax at a ~~special~~ GENERAL OR A COORDINATED election. ~~held for such~~

1 ~~purpose. Any such election may be combined with any other special~~  
2 ~~election. On and after January 1, 1989, such tax may only be approved at~~  
3 ~~a general election.~~

4 (a.5) If, prior to January 1, 2022, the voters of a county approved  
5 a county lodging tax for the purpose of advertising and marketing local  
6 tourism, the board of county commissioners may, by resolution, approve  
7 a proposal to allow the county lodging tax revenues to also be used for  
8 any of the additional purposes specified in ~~subsection (1.5)~~ SUBSECTION  
9 (1.5)(a)(II) OR (1.5)(a)(III) of this section. The county shall refer the  
10 proposal to the registered electors of the unincorporated areas and the  
11 municipalities subject to the lodging tax at the next general OR  
12 COORDINATED election.

13 (a.7) IF, PRIOR TO JANUARY 1, 2025, THE VOTERS OF A COUNTY  
14 APPROVED A COUNTY LODGING TAX FOR THE PURPOSES SPECIFIED IN  
15 SUBSECTION (1.5)(a)(I), (1.5)(a)(II), OR (1.5)(a)(III) OF THIS SECTION, THE  
16 BOARD OF COUNTY COMMISSIONERS MAY, BY RESOLUTION, APPROVE A  
17 PROPOSAL TO ALLOW THE COUNTY LODGING TAX REVENUES TO ALSO BE  
18 USED FOR ANY OF THE ADDITIONAL PURPOSES SPECIFIED IN SUBSECTION  
19 (1.5)(a)(IV) OR (1.5)(a)(V) OF THIS SECTION. THE COUNTY SHALL REFER  
20 THE PROPOSAL TO THE REGISTERED ELECTORS OF THE UNINCORPORATED  
21 AREAS AND THE MUNICIPALITIES SUBJECT TO THE LODGING TAX AT THE  
22 NEXT GENERAL OR COORDINATED ELECTION.

23 (b) (II) If any additional lodging tax or statewide tax on lodging  
24 facilities is enacted or levied after January 1, 1987, which in combination  
25 with the lodging tax authorized by this section exceeds ~~two~~ SIX percent,  
26 the tax under this section shall be reduced by that amount that the total tax  
27 exceeds the ~~two~~ SIX percent maximum specified in subsection (1) of this

1 section.

2 (f) (I) If a proposal for a county lodging tax OR AN INCREASE IN  
3 THE RATE OF AN EXISTING LODGING TAX under subsection (3)(a) of this  
4 section is approved by a majority of the registered electors from the  
5 municipality or unincorporated area subject to the lodging tax voting  
6 thereon, the county lodging tax OR INCREASED RATE becomes effective as  
7 provided in part 2 of article 2 of title 29. If a proposal to expand the  
8 allowable uses under subsection (3)(a.5) OR (3)(a.7) of this section is  
9 approved by a majority of the registered electors from the municipality or  
10 unincorporated area voting thereon, the county may also use the lodging  
11 tax revenue for any of the additional approved uses as specified in  
12 subsection (1.5) of this section.

13 (g) If a county seeks to use lodging tax revenue for a purpose  
14 specified in ~~subsection (1.5)(a)(II) or (1.5)(a)(III)~~ SUBSECTION (1.5)(a) of  
15 this section, then the ballot issue authorizing the use must specify how the  
16 county will spend the lodging tax revenue under either subsection;  
17 EXCEPT THAT, THIS REQUIREMENT DOES NOT APPLY IF A COUNTY SEEKS TO  
18 USE LODGING TAX REVENUE FOR THE PURPOSE OF ADVERTISING AND  
19 MARKETING LOCAL TOURISM SET FORTH IN SUBSECTION (1.5)(a)(I) OF THIS  
20 SECTION.

21 (h) (I) IF, PRIOR TO JANUARY 1, 2025, VOTERS OF A COUNTY  
22 APPROVED SPECIFIC ALLOCATIONS OF LODGING TAX REVENUE FOR  
23 DESIGNATED PURPOSES AND THE COUNTY SUBSEQUENTLY SEEKS VOTER  
24 APPROVAL TO INCREASE THE RATE OF THE EXISTING TAX, THE PREVIOUSLY  
25 APPROVED ALLOCATIONS ARE PRESERVED AS FOLLOWS:

26 (A) THE DOLLAR AMOUNT OR PERCENTAGE OF THE LODGING TAX  
27 REVENUE DEDICATED TO VOTER-APPROVED PURPOSES UNDER THE TAX

1 RATE IN EFFECT AT THE TIME OF THE VOTER APPROVAL REMAINS IN EFFECT  
2 AS A BASELINE REGARDLESS OF ANY SUBSEQUENTLY APPROVED TAX RATE  
3 INCREASE OR APPROVAL OF ADDITIONAL ALLOWABLE USES. ANY  
4 ADDITIONAL ALLOCATION OF REVENUE PURSUANT TO SUBSECTION  
5 (3)(h)(II) OF THIS SECTION DOES NOT REDUCE OR OTHERWISE AFFECT THE  
6 BASELINE ALLOCATION PRESERVED IN THIS SUBSECTION (3)(h)(I).

7 (B) THE PRESERVED ALLOCATION SET FORTH IN SUBSECTION  
8 (3)(h)(I)(A) OF THIS SECTION IS CALCULATED BASED ON THE TAX RATE IN  
9 EFFECT AT THE TIME OF VOTER APPROVAL, REGARDLESS OF ANY  
10 SUBSEQUENT INCREASE IN THE OVERALL TAX RATE.

11 (II) A COUNTY THAT RECEIVES VOTER APPROVAL FOR AN INCREASE  
12 IN THE TAX RATE AFTER JANUARY 1, 2025, IN ACCORDANCE WITH  
13 SUBSECTION (3)(a) OF THIS SECTION AND THAT BEFORE JANUARY 1, 2025,  
14 RECEIVED VOTER APPROVAL TO SPECIFICALLY ALLOCATE LODGING TAX  
15 REVENUE UNDER A LOWER RATE MAY ALLOCATE THE REVENUE  
16 ATTRIBUTABLE TO THE DIFFERENCE BETWEEN THE PREVIOUSLY APPROVED  
17 LOWER RATE AND THE NEWLY APPROVED INCREASED RATE FOR ANY  
18 PURPOSES ALLOWED IN SUBSECTION (1.5)(a) OF THIS SECTION INCLUDING  
19 THE DESIGNATED PURPOSES THAT PREVIOUSLY RECEIVED VOTER  
20 APPROVAL FOR SPECIFIC ALLOCATIONS OF LODGING TAX REVENUE UNDER  
21 THE TAX RATE AT THE TIME OF THAT VOTER APPROVAL. THE COUNTY MUST  
22 BE ABLE TO CLEARLY DELINEATE THE AMOUNT OF LODGING TAX REVENUE  
23 THAT IS SPECIFICALLY ALLOCATED IN ACCORDANCE WITH PRIOR VOTER  
24 APPROVAL BASED ON THE TAX RATE AT THE TIME OF THAT VOTER  
25 APPROVAL, ANY ADDITIONAL ALLOCATIONS THE COUNTY MAKES TO THE  
26 PURPOSES THAT RECEIVED VOTER APPROVAL FOR THE SPECIFIC  
27 ALLOCATIONS, AND ALLOCATIONS OF LODGING TAX REVENUE FOR

1 ADDITIONAL PURPOSES SPECIFIED IN SUBSECTION (1.5)(a)(IV) OR  
2 (1.5)(a)(V) OF THIS SECTION THAT THE COUNTY RECEIVES VOTER  
3 APPROVAL FOR IN ACCORDANCE WITH SUBSECTION (3)(a.7) OF THIS  
4 SECTION.

5 (III) NOTHING IN THIS SECTION PREVENTS A COUNTY FROM  
6 SEEKING VOTER APPROVAL TO MODIFY PREVIOUSLY APPROVED SPECIFIC  
7 ALLOCATIONS OF LODGING TAX REVENUE FOR THE ALLOWED PURPOSES SET  
8 FORTH IN SUBSECTION (1.5)(a) OF THIS SECTION.

9 (4) (a) All revenue collected from such county lodging tax, except  
10 the amounts retained under subsection (2) of this section, shall be credited  
11 to a special fund designated as the county lodging tax fund, hereby  
12 created. The fund shall be used only for the purposes approved by voters  
13 and to reimburse the general fund of the county for the cost of the election  
14 in accordance with subsection (3)(d) of this section. No revenue collected  
15 from such county lodging tax shall be used for any capital expenditures,  
16 with the exception of CAPITAL EXPENDITURES FOR THE PURPOSES SET  
17 FORTH IN SUBSECTION (1.5)(a) OF THIS SECTION.

18 ~~(I) Capital expenditures for housing and childcare for the~~  
19 ~~tourism-related workforce, including seasonal workers, and for other~~  
20 ~~workers in the community;~~

21 ~~(II) Capital expenditures related to facilitating and enhancing~~  
22 ~~visitor experiences; or~~

23 ~~(III) Tourist information centers.~~

24 **SECTION 2. Safety clause.** The general assembly finds,  
25 determines, and declares that this act is necessary for the immediate  
26 preservation of the public peace, health, or safety or for appropriations for

- 1 the support and maintenance of the departments of the state and state
- 2 institutions.