

EFFECTIVE DATE: 04-10-21

ORDINANCE NO. 2021-07

A BILL

FOR AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AURORA, AMENDING ARTICLE IV OF SECTION 130 RELATING TO THE MODIFICATION OF THE EXEMPTION FOR LONG TERM LODGING

WHEREAS, the City of Aurora, Colorado, (the "City"), is a home rule municipality, organized and existing under and by virtue of Article XX, Section 6 of the Colorado Constitution; and

WHEREAS, under Article XX Section 6 the Colorado Constitution, the City has authority over local taxation matters; and

WHEREAS, the lodgers tax exemption for long-term lodging exempts stays of thirty days or more; and

WHEREAS, the exemption does not state whether it can be claimed in the case where the lodgings are paid for by the same payer for at least 30 days, but multiple persons stay in the lodging during that period of time and none of those persons stay for longer than 30 days. The Finance Department has allowed the exemption to be claimed in this circumstance. However, this application of the long-term lodging exemption expands the use of the exemption beyond its presumed original purpose of providing equal tax treatment for persons who enter into residential leases of 30 days or more and persons who stay for more than 30 days in lodgings that are typically used for short-term stays; and

WHEREAS, the City believes that this is more in line with the original intent of the exemption and will streamline the tax treatment with the state with the passage of house bill 2020-1020.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AURORA, COLORADO:

Section 1. Article IV, of Section 130 is hereby amended to read as follows.

Sec. 130-364. Exemptions.

- (1) All sales to any ~~person~~ **natural person** who is, in fact, a resident of, and who enters into or has entered into, a written agreement for occupancy of a room or rooms, or other accommodations in any hotel, apartment hotel, lodging house, motor hotel, guest house, bed and breakfast residence, guest ranch, mobile home, auto camp, trailer court, or trailer park in the city for a period of at least 30 consecutive days.

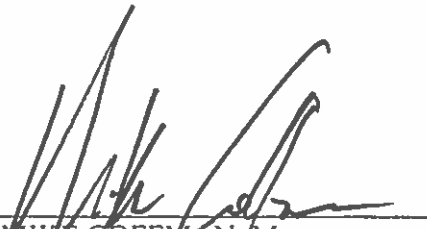
Section 2. Notwithstanding any provision of the Charter or the City Code of the City of Aurora, Colorado, to the contrary, this ordinance shall become effective on the first day of the month which is at least thirty days after the date of adoption.

Section 3. All ordinances or parts of ordinances of the City Code of the City of Aurora, Colorado, in conflict herewith are expressly repealed.

Section 4. Pursuant to Section 5-5 of the Charter of the City of Aurora, Colorado, the second publication of this ordinance shall be by reference, utilizing the ordinance title. Copies of this ordinance are available at the office of the city clerk.

INTRODUCED, READ AND ORDERED PUBLISHED this 22th day of February, 2021.


PASSED AND ORDERED PUBLISHED BY REFERENCE this 8th day of March, 2021.

  
MIKE COFFMAN, Mayor

ATTEST:

  
KADEE RODRIGUEZ, City Clerk

APPROVED AS TO FORM:

 RLA  
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HANOSKY HERNANDEZ,  
Assistant City Attorney