

**TOWN OF MT. CRESTED BUTTE
ORDINANCE NO. 4
SERIES 2022**

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MT. CRESTED BUTTE, COLORADO, AMENDING CHAPTER 19 TAXATION, ARTICLE V. ADMISSIONS TAX, DIVISION I. GENERALLY, SECTION 19-134 RATE, IMPOSITION; DISTRIBUTION, OF THE TOWN OF MT. CRESTED BUTTE TOWN CODE

WHEREAS, the Town of Mt. Crested Butte is a Colorado home-rule municipality; and

WHEREAS, in 2002, the electors of the Town approved imposition of an excise tax in the amount of 4% on the price paid to gain admission to any place or event in the Town open to the public (“Admissions Tax”); and

WHEREAS, in 2009, electors of the Town voted to remove the May 31, 2010 sunset on such tax, specified uses for such tax, and continued the tax indefinitely; and

WHEREAS, the Town Council has directed that the Town Code provisions be updated to reflect the current voter-approved rate, imposition and distribution of the Admissions Tax.

NOW, THEREFORE, THE TOWN COUNCIL OF THE TOWN OF MT. CRESTED BUTTE, COLORADO, ORDAINS THAT:

Section 1. Chapter 19 Taxation, Article V. Admissions Tax, Division I. Generally, Section 19-134 Rate: imposition, distribution, be amended to read as follows:

Sec. 19-134 Rate; imposition; distribution.

(a) Rate. There is levied, and shall be paid and collected, an excise tax of four (4) percent on the price paid to gain admission to any place or event in the town that is open to the public.

(b) Imposition. The tax specified in this section is imposed upon the purchaser. Any seller engaged in business in the town shall collect the tax and remit it to the town as set forth in this article.

(c) Distribution. The revenues from said tax shall be used as follows: not less than twenty-five (25) percent for transportation and the remainder to marketing and event support, as determined by the town council.

Section 2. Severability. Should any section, clause, phrase, or provision of this ordinance be ruled invalid or unenforceable by any court of competent jurisdiction, it is hereby declared the intent of the Town Council of the Town of Mt. Crested Butte, Colorado, that the remaining provisions of this ordinance shall be given full force and effect if it is possible to do so.

INTRODUCED, READ, APPROVED, AND ORDERED PUBLISHED on first reading at a regular meeting of the Town Council of the Town of Mt. Crested Butte, Colorado, this 5th day of April, 2022.

PASSED, ADOPTED, AND APPROVED ON SECOND READING at a regular meeting of the Town Council of the Town of Mt. Crested Butte, Colorado, held the 3rd day of May, 2022.

TOWN OF MT. CRESTED BUTTE, COLORADO


By: Nicholas Kempin, Mayor

ATTEST:


By: Tiffany O'Connell, Town Clerk