

RESOLUTION NO. 3010

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GOLDEN,
COLORADO, SUPPORTING BALLOT ISSUE 2L**

WHEREAS, a regular election of the City of Golden (“City”) will be held on Tuesday, November 7, 2023, which election shall be held as a coordinated election with Jefferson County pursuant to the Uniform Election Code of 1992, as amended; and

WHEREAS, pursuant to Resolution No. 2995 dated August 22, 2023, the City Council referred the following ballot issue to Golden voters for consideration at the November 7, 2023, regular election:

“ WITHOUT IMPOSING ANY NEW TAX OR INCREASING THE RATE OF ANY EXISTING TAX, SHALL THE CITY OF GOLDEN BE AUTHORIZED TO RETAIN AND EXPEND ALL REVENUE RECEIVED BY THE CITY IN 2022 FROM THE LODGING TAX IMPOSED PURSUANT TO BALLOT ISSUE 2C APPROVED BY THE CITY’S REGISTERED ELECTORS ON NOVEMBER 2, 2021, WITH THE REVENUES FROM SUCH TAX TO BE USED AS ORIGINALLY APPROVED BY VOTERS, INCLUDING ADDRESSING VISITOR IMPACTS AND FUNDING COMMUNITY PROJECTS AND CAPITAL IMPROVEMENTS, AND MAY THE CITY CONTINUE TO IMPOSE AND COLLECT THE TAX TO THE FULL EXTENT OF THE 6.0% PERMITTED BY THE ORIGINAL VOTER APPROVAL?; and

WHEREAS, the ballot language for the above-referenced measure has been certified to the Jefferson County Clerk and has been assigned the designation of Ballot Issue 2L; and

WHEREAS, the City Council is authorized to adopt a resolution in support of Ballot Issue 2L pursuant to C.R.S. § 1-45-117(1)(b)(III)(A); and

WHEREAS, the provision of lodging services and accommodations to the traveling public results in the increased use of City streets and rights-of-way, increased traffic, increased demands upon municipal services such as police and fire protection, and has substantial effect upon the health, safety, and welfare of the citizens of the City of Golden and upon related expenditures of the City; and

WHEREAS, the City Council, in the best interest of the City and its citizens, referred a ballot issue to the voters on November 2, 2021 concerning the adoption of a lodging tax to generate revenues to be applied to address visitor impacts and fund community projects and capital improvements, as determined by the City Council, from January 1, 2022 through December 31, 2031, and thereafter to be applied for any lawful municipal purpose notwithstanding the limitations of TABOR; and

WHEREAS, Lodging Tax revenues generated in fiscal year 2022 exceeded the estimated \$2,000,000 (the “2022 Estimate”) included in the notice mailed to registered electors as required by TABOR and in the November 2, 2021 ballot issue question approved by Golden voters by the sum of \$589,049.87; and

WHEREAS, Lodging Tax expenditures authorized or planned in 2022 and 2023 have addressed visitor impacts related to the Clear Creek Corridor – including increased parking and code enforcement activity, safety messaging and signage, trash and recycling infrastructure, trail and pathway improvements, Thriving Community grants to over twenty non-profit community organizations supporting food and rental assistance, youth programs, arts and culture, and many other local non-profits, funded the free downtown shuttle established in 2023, contributed to a project to upgrade three downtown Golden public restroom facilities, and contributed funds to the upcoming Ulysses Park improvements; and

WHEREAS, since the funds generated by the Lodging Tax are visitor-based revenues rather than generated by Golden residents, and it would be costly and impractical to return the excess 2022 revenues to the individuals that directly paid the tax. In most cases the actual rebate would equate to a few dollars per lodging night (approximately \$1.37 per hundred dollars per room night). The most appropriate use of the excess Lodging Tax funds would be to invest the retained excess funds to further address visitor impacts and fund community projects and capital improvements as initially authorized; and

WHEREAS, a “Yes” vote on Ballot Issue 2L will allow the City to continue to collect, keep, and spend the revenues derived from the Lodging Tax consistent with the original voter approval; and

WHEREAS, the City Council finds that passage of Ballot Issue 2L is in the best interest of Golden residents, businesses, property owners, employees, and visitors, and desires to adopt a resolution urging a “Yes” vote on Ballot Issue 2L in accordance with C.R.S. § 1-45-117(1)(b)(III)(A).

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO, THAT:

Section 1. The City Council fully and strongly supports the passage of Ballot Issue 2L, allowing the City to expend collected lodging tax funds that exceeded the estimated amount approved by voters.

Section 2. City of Golden voters strongly supported the Lodging Tax in 2021, with over 62% voting in favor.

Section 3. The City Council finds that it would be costly, impractical, and counter to the purpose of addressing visitor impacts to attempt to return the excess 2022 revenues to the individual visitors and tourists that directly paid the tax.

Section 4. Lodging Taxes, nearly all of which are paid by visitors and tourists, fund critical investments in the maintenance, beautification, safety and vibrancy of our thriving community, that would otherwise be paid by our residents.

Section 4. The City Council strongly encourages all eligible City residents to register and vote in the November 7, 2023 election, which is being conducted as a coordinated election with Jefferson County.

Section 5. The City Council strongly encourages all eligible City voters to vote “Yes” on Ballot Issue 2L and invest these funds back into the community.

Section 6. The City Clerk and City Manager are hereby authorized and directed to take all necessary and appropriate action to effectuate the provisions of this resolution, including reporting the passage of or distribution of this resolution through established, customary means, other than paid advertising, pursuant to C.R.S. § 1-45-117(1)(b)(III)(B).

Section 7. If any article, section, paragraph, sentence, clause, or phrase of this resolution is held to be unconstitutional or invalid for any reasons, such decision shall not affect the validity of constitutionality of the remaining portions of this resolution. The City Council hereby declares that it would have passed this resolution and each part or parts thereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

Section 8. This resolution shall take effect immediately its approval by the City Council.

Adopted this 10th day of October, 2023.

Laura M. Weinberg, Mayor

ATTEST:

Monica S. Mendoza, CMC, City Clerk

APPROVED AS TO FORM:

Sandra Llanes, City Attorney

I, Monica S. Mendoza, City Clerk of the City of Golden, Colorado, do hereby certify that the foregoing is a true copy of a certain Resolution adopted by the City Council of the City of Golden, Colorado at a regular business meeting thereof held on the 10th day of October 2023.

(SEAL)

ATTEST:

Monica S. Mendoza, City Clerk of
the City of Golden, Colorado