

RESOLUTION NO. 7
(Series of 2023)

**A RESOLUTION APPROVING REGULATIONS FOR THE
ADMINISTRATION OF THE TOWN'S LODGING TAX**

WHEREAS, the Town of Georgetown is a Colorado municipality operating under a territorial charter and acting by and through its Board of Selectmen; and

WHEREAS, the Board is authorized by the Territorial Charter to adopt ordinances for the public health and welfare; and

WHEREAS, in the exercise of this authority the Board has previously adopted Chapter 3.28 of title 3 of the Georgetown Municipal Code, establishing a lodging tax; and

WHEREAS, as authorized by Code Section 3.28.090(c), the Town Treasurer has developed proposed regulations to facilitate administration of the lodging tax; and

WHEREAS, the Board wishes to approve these regulations.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SELECTMEN OF THE TOWN OF GEORGETOWN, COLORADO:

Section 1. Under the authority granted by Code Section 3.28.090(c) the Board of Selectmen hereby approves the Regulations for Administration of the Town's Lodging Tax attached hereto as **Exhibit A** and incorporated herein by this reference.

Section 2. Effective date. This Resolution shall be effective immediately upon adoption.

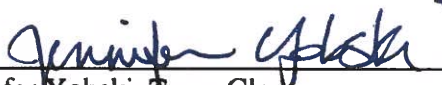
PASSED, ADOPTED AND APPROVED this 11th day of April, 2023 at a regular meeting of the Board of Selectmen of the Town of Georgetown, Colorado.

TOWN OF GEORGETOWN



Lynette Kelsey, Police Judge

ATTEST:



Jennifer Yobski, Town Clerk



EXHIBIT A
REGULATIONS FOR THE ADMINISTRATION OF
THE GEORGETOWN LODGING TAX

Purpose and Intent

These Regulations are adopted to implement the provisions of Chapter 3.28 of Title 3 of the Georgetown Municipal Code – the Town’s Lodging Tax. These regulations have been prepared by the Town Treasurer and approved by the Board of Selectmen under the authority granted by Section 3.28.090 of the Georgetown Municipal Code.

Treasurer’s Authority.

In addition to the powers granted by Code Section 3.28.090, the Treasurer shall have the following authority:

1. The Treasurer is authorized to issue deficiency notices via certified mail to the vendor for unpaid or deficient tax payments, fees, including late fees, penalties and interest.
2. The Treasurer shall have authority to receive and act upon all protests to or appeals of the imposition of the lodging tax and any penalties, fees, and/or interest charges imposed by Chapter 3.28. All such protests or appeals must be filed with the Treasurer within 30 days of the notice from the Treasurer of a tax, penalty, fee or interest being due. Failure to file a protest or appeal within this period shall constitute a waiver of the right to appeal, and the Treasurer’s act shall be the final action of the Town.
3. The Treasurer may grant, in whole or in part, grant with conditions, or deny any such appeal after considering the same.
4. The Treasurer and the Town Administrator may conduct meetings or hearings in the exercise of the Treasurer’s duties under Chapter 3.28. The Treasurer shall conduct hearings on all formal protests and appeals.

Actions of the Treasurer – Appeals

All decisions of the Treasurer taken under Chapter 3.28 and these Regulations, when so stated by the Treasurer, shall be the final administrative decision of the Town, subject only to appeal as provided by law.

Approved by the Board of Selectmen on the 11th day of April, 2023.