

**TOWN OF NEW CASTLE, COLORADO**  
**ORDINANCE NO. TC 2022-8**

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF NEW CASTLE,  
COLORADO, AMENDING CHAPTER 3.32 OF THE NEW CASTLE MUNICIPAL CODE  
TO ADOPT AND IMPOSE A VOTER-APPROVED INCREASE OF THE LODGING TAX

WHEREAS, Article XI of the Town of New Castle Home Rule Charter authorizes the Town of New Castle (“Town”) to levy and collect taxes for municipal purposes subject to the requirements of the Colorado Constitution for voter approval; and

WHEREAS, pursuant to Resolution No. 6, Series of 2022, the Town Council submitted a ballot question to the eligible electors of the Town at the April 5, 2022, regular election requesting authorization to increase the lodging tax from 2.5% to 5% on the price paid or charged for the leasing or renting of rooms or other accommodations in commercial lodging within the Town for less than 30 days; and

WHEREAS, a majority of eligible electors voting on said ballot question voted in the affirmative and approved the tax rate increase; and

WHEREAS, the Town Council desires to adopt and impose the voter-approved lodging tax rate of 5% and amend Chapter 3.32 of the New Castle Municipal Code accordingly.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF NEW CASTLE, COLORADO:

1. Recitals. The foregoing recitals are incorporated herein as findings of the Town Council.

2. Adoption of Tax. Commencing on January 1, 2023, the Town Council hereby approves the levy and collection of a lodging tax of 5% on the price paid or charged for the leasing or renting of rooms or other accommodations in commercial lodging within the Town for less than 30 days. Revenue received by the Town from the tax shall be used for economic development, community enhancements, or marketing of the Town.

3. Amendment. The Town Council hereby amends Chapter 3.32 of the New Castle Municipal Code as follows, with added language in **bold** and underlined and removed language ~~stricken~~. Those provisions of the Municipal Code not expressly amended by this Ordinance shall remain unchanged and in full force and effect.

**3.32.010 – Purpose.**

—The purpose of this chapter is to impose a ~~two and one-half~~ **five** percent tax on the purchase price paid for short-term lodging.

**3.32.030 – ~~Two and one-half~~ Five percent tax imposed.**

There is imposed on all short-term lodging a tax equal to ~~two and one-half~~ five percent of the purchase price paid for such lodging. For purposes of this section, the "purchase price" shall exclude the sale of any goods, services or commodities other than lodging and otherwise taxed under Chapters 3.04 and/or 3.08.


4. Effective Date. This Ordinance shall be in force and take effect on January 1, 2023.

5. Severability. Each section of this Ordinance is an independent section and a holding of any section or part thereof to be unconstitutional, void, or ineffective for any cause or reason shall not be deemed to affect the validity or constitutionality of any other section or part thereof, the intent being that the provisions hereof are severable.

INTRODUCED on June 7, 2022, at which time copies were available to the Council and to those persons in attendance at the meeting, read by title, passed on first reading, and ordered published in full and posted in at least two public places within the Town as required by the Charter.

INTRODUCED a second time at a regular meeting of the Council of the Town of New Castle, Colorado, on June 21, 2022, read by title and number, passed without amendment, approved, and ordered published as required by the Charter.

TOWN COUNCIL OF THE TOWN OF  
NEW CASTLE, COLORADO

By:   
Art Riddile, Mayor

ATTEST:

  
Melody Harrison, Town Clerk

