

# City of Pueblo, Colorado

## TAX GUIDE

### LODGER'S

In addition to the City of Pueblo's Sales Tax on lodging services, the City Code imposes a 4.3% Lodger's Tax on the sale of lodging.

The Lodger's Tax is reported on the combined City Sales and Use Tax return and is required to be filed by the 20<sup>th</sup> day of the month following the reporting period.

Lodger's Tax is imposed on the entire amount charged for the furnishing of lodging services or campground space rental to any occupant of a hotel, inn, bed and breakfast, apartment hotel, motor hotel, guesthouse, guest ranch, resort, mobile home, auto, camp, trailer court or park, campground, or similar establishment for a period of less than thirty (30) consecutive days.

Lodger's Tax does not apply to a specifically stated charge for the use of meeting rooms, display rooms, banquet facilities or other facilities that do not contain sleeping accommodations.

#### **EXCEPTION:**

The City Code provides an exemption from the imposition of Lodger's Tax for the sale of lodging or campground space rental to any occupant who enters into a written agreement for occupancy of a room or rooms or campground space for a period of at least thirty (30) consecutive days. This exemption applies to persons or organizations that contract with a lodging facility to rent one or more rooms for a period of at least thirty (30) consecutive days, even though the individual(s) who actually occupies the room(s) may not be the same each day, provided that the same room(s) is rented each day.

The Lodger's Tax shall not apply to any lodging, which is exempt from City of Pueblo Sales Tax. The Lodger's Tax does not apply to that portion of the price paid or charged for lodging which was charged for the sale of any goods, or services other than rooms or accommodations.

#### **RELATED TAX GUIDE:**

Hotels & Motels

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT CITY OF PUEBLO TAX CODE FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE PUEBLO MUNICIPAL CODE AND APPLICABLE RULES AND REGULATIONS.

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