

Lodging Taxes in Colorado: A Tool for Community Investment

Companion to the 2024 Early Childhood Local Financing Toolkit



Tourism Should Benefit Your Community



At the Buell Foundation, our priority is to invest in Colorado's youngest children. Over the years, we have invested more than \$230 million in early childhood, funding programs in every county in Colorado. But philanthropy alone won't fix our broken child care challenges; it will require additional funding. [HB 25-1247](#) provides an additional avenue for a community to attain funding to build a more effective child care system.

Currently, Colorado's early childhood system is underfunded and unaffordable. Our care system is too costly for parents, and yet the true cost of care is subsidized by the low wages provided to the early childhood education workforce. This is a bipartisan view. According to a [June 2025 statewide poll by Healthier Colorado](#), lack of access to child care led to job losses, unpaid leave from work, and a need to increase debt, all significant challenges for local businesses. The same survey showed that only 3% of Democrats and 5% of Republicans believe that child care is affordable, and only 5% of Democrats and 17% of Republicans believe that high-quality, affordable child care is available for those who need it.

La Plata County is the most recent area to recognize and meet this challenge when voters passed a lodging tax measure in 2024. La Plata County's Early Childcare Strategic Investment Plan reminds us that this is a community and business issue, not just a family issue. Surveys in La Plata County point out that every business depends on child care:

- Due to insufficient child care capacity, La Plata County experiences economic detriment up to \$34 million annually in lost wages alone.
- 60% of employers have lost employees directly to child care issues, while 54% face ongoing hiring challenges linked to child care accessibility.
- 26% of employers reported losing five or more employees in the past two years due to child care gaps.
- Only 6% of employers report adequate child care access for their workforce, leading some businesses to consider relocation due to workforce instability.

With that in mind, we've created a short roadmap that highlights the opportunities that lodging taxes present, cataloging important resources, timelines, and best practices to help community leaders who choose to use this tool. We recognize the competing priorities faced by local leaders, and hope that this document is helpful as they respond to community needs.



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TABLE OF CONTENTS

1. Overview	3
2. Timeline	6
3. Tips for Success....	7
Addendum A	12
Addendum B	13
Addendum C	15

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SECTION I: OVERVIEW

Lodging Taxes 101

Under state law, Colorado state sales tax—currently set at a rate of 2.90%—is imposed on rooms and accommodations that are part of a hotel, apartment hotel, inn, lodging house, guest house, motor hotel, motel, mobile home, dude ranch or guest ranch, as well as any space furnished in an auto camp, trailer court, or park. Local sales taxes apply to the same categories of short-term rental accommodations. Local sales tax rates vary by jurisdiction. There are limited exceptions for rooms and spaces operated by governments and charitable organizations and those that are rented for a period of at least 30 consecutive days. In addition to state and local sales taxes, counties, home rule cities, and certain special districts may impose additional taxes specific to lodging on rooms and accommodations that are subject to the state and local sales taxes. See this helpful [June 2024 summary document](#) and the [related overview](#) page of the Colorado Department of Revenue for more details on sales and lodging taxes.

There have been several changes to state law in recent years to make lodging taxes a more attractive tool for local governments to address the impacts of the tourism industry, including government subsidies to address the high cost of living in high-demand tourist destination communities. In 2022, Colorado's General Assembly passed [House Bill 22-1117](#) to allow lodging tax revenue to be dedicated to child care, among other priorities. The rationale being that major expenses contribute to the high cost of living in resort communities—expenses including housing and child care—and make it very difficult for the year-round workforce to afford living and working in these communities. Without the workforce, the tourism industry is unsustainable, so using tourism-related revenue to sustain the local workforce is a logical and reasonable investment of local governments in supporting their local economies.



SECTION I: OVERVIEW

Latest Developments in Lodging Tax Policy

Earlier this year, Colorado's General Assembly increased the limit on county and special district lodging taxes and again expanded the permissible uses of revenue via [House Bill 25-1247](#). Counties and special districts can now:

- Impose a lodging tax in an amount up to 6%.
- Use lodging tax revenue to support:
 - Marketing local tourism
 - Enhancing visitor experience
 - Child care and housing for the tourism workforce
 - Public infrastructure maintenance and improvement
 - Enhancing public safety

Currently, more than half of Colorado counties have a lodging tax, so you can look at both reallocation of where the existing tax is spent as well as increasing the tax percentage in those counties.

Why Invest in Early Childhood?



The early childhood period, which the State of Colorado defines as birth to age 8, sets the foundation for human development across the domains of whole-person health and well-being, learning and development, family support, education, and economic mobility. High-quality early childhood programs can lead to lifetime benefits, including academic success, high earnings, improved health outcomes, reduced participation in the criminal justice system, and reliance on social supports. There are few public investments that can rival the [rate of economic return](#), not to mention the moral and social benefits of providing children the opportunities and support to succeed in life.

In addition to being important to child development, early childhood programs, particularly child care, are necessary to ensure that parents and caregivers can participate in the workforce and contribute to the economy. Child care is the basic infrastructure that allows parents to show up to work in schools, hospitals, restaurants, or start their own businesses. As such, child care also is a critical work support and economic development strategy. Quite simply, business runs on child care.

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Despite its importance for young children, their parents, caregivers, and Colorado businesses, child care is often expensive and hard to find in Colorado. These recent reports from the Colorado Health Institute and [Early Milestones Colorado](#) do a good job cataloging the barriers that families face in accessing the child care they need. Public investment at the federal, state, and local levels are important in expanding child care capacity and reducing costs for families.

At the Buell Foundation, we recognize the need for additional local funding and have created a roadmap: [Supporting Families, Children, and the Caregiving Workforce: A Local Financing Toolkit for Colorado](#) that is referenced throughout this document.

SECTION I: OVERVIEW

Pros and Cons of Lodging Taxes

PROS

- This tax is paid by visitors when they stay in hotels, motels, and short-term rentals, and is generally not paid by local voters. This can make lodging taxes more politically appealing and easier to pass.
- Many counties already have a lodging tax that can be reallocated to child care without raising taxes.
- While insufficient to meet total need alone, these funds are an important part of a broader funding strategy that “blends and braids” revenue from multiple sources, public and/or private.



CONS

- The total amount of revenue generated by lodging taxes is often quite small and if/when spread across multiple priorities, and the amount dedicated for child care are often very modest.
- Lodging tax revenue allocation is typically made as part of an annual budgeting process done by the county, city, or local marketing district. As such, the revenue amount dedicated to child care can change year-to-year.



IMPORTANT TO KNOW

- Permissible use of revenue generated by a lodging tax is specific to child care, not other early childhood development programs.
- Many Home Rule Colorado municipalities impose their own local lodging tax, separate and apart from a county or special district tax. If you are reallocating or establishing a county lodging tax, cities or districts that have their own lodging tax are not included in the county lodging tax collection and their residents will not vote on the county lodging tax question. This will become very important in determining the revenue amount as well as who will be voting.

SECTION II: TIMELINE

The most important consideration in your timeline is the deadline for putting something on the ballot and the deadline for approval of the ballot question as to whether it is being referred (county commissioners or city council) or initiated (gathering signatures). If opting for an initiated ballot question, be sure to check with the entity you are looking to tax to ensure you can legally initiate the question. We often work backward from these deadlines to create our timeline to ensure compliance with these requirements.

If initiating your question, be sure to review your city or county regulations for timelines regarding when signatures are due and for how long you can collect signatures. Then work your timeline backward from the requirements. Typically, you need to gather signatures in the late spring and early summer.

REFERRED MEASURE TIMELINE



SECTION III: PRACTICAL TIPS FOR SUCCESS

Build a Coalition and Engage Community

For the purpose of this resource guide, it is assumed that county or district lodging tax proposals are most typically initiated by local elected leaders or their staffs: county commissioners, county staff, city councils or staff, and/or the elected or hired leaders of Local Marketing Districts. While government officials are an important part of the team to develop and advance these proposals, the best policies will be crafted with input from a cross-section of community stakeholders.

Our [2024 Toolkit](#) includes some important considerations of who to engage, when, and how in developing a proposal and running a campaign (see pages 9–11 and 30–31). However, there are also some unique considerations and best practices for circumstances where public sector leaders initiate lodging taxes, specifically. They include:

UNIQUE CONSIDERATIONS AND BEST PRACTICES

Bring Impacted Industry to the Table Early

Because lodging taxes specifically impact a certain industry (the hotel and lodging industry), consider bringing the voices of these business interests to the table early in the process. This might best be achieved by working with your local tourism organization, local chamber of commerce, and/or directly with hoteliers. Additionally, if a lodging tax is already in place in your community, it's important to bring to the table the organization(s) that are currently receiving the funds. Early engagement can help to avoid opposition at critical junctures later in the political process.

Align Efforts to Avoid Competition

As outlined above, child care is one of several priorities that state statute explicitly allows lodging taxes to fund. Consider if and how child care compares to other community needs and explore if other advocates may also be considering a lodging tax increase to support their efforts. It may prove necessary or helpful to combine efforts and build a broader base of support for a single proposal rather than having competing ideas.

Think Ahead to the Campaign Phase

Once a measure is qualified for the ballot, government employees and elected officials are limited in what they can do in their official capacity, on government time, and with government resources to support a campaign. As such, you must engage early with community-based experts and allies (work BEFORE a question is qualified for the ballot) as a strategic preparation step for future campaign work or you risk not having a campaign at all.



SECTION III: PRACTICAL TIPS FOR SUCCESS

Research: Community Need and Public Opinion

Before you set out to address the challenges of child care access and affordability, make sure to research and localize the challenge for your community. Include basic facts and figures, like how many children are in your community, how many licensed child care positions are staffed and available to serve those children, and how much child care costs. Also include qualitative data (stories) that go beyond the numbers to help understand the nuances of the need. Among other benefits of doing this community needs assessment work, it will help you decide how to best direct new local revenue to address the challenge, and will be useful in the eventual campaign. Understanding the local context is particularly important when considering the best governance structure for administering new funding. (See page 27 of the [2024 Toolkit](#) for more about the importance of governance decisions in crafting your local funding proposal.) For more details on how to approach research on your community needs, see pages 25–27 of the [2024 Toolkit](#).

Public opinion research—whether it be polling and/or focus groups—can be an incredibly valuable resource in planning for and executing a campaign. Among other things, polling can help:

- 1 Learn how much your community already knows and understands about the child care challenges being faced.
- 2 Determine the level of public support for a lodging tax increase.
- 3 Find out which elements of your proposal voters support and if there are ways to change the proposal to grow support.
- 4 Determine what messaging works best in your community.
- 5 Build support for the proposal.

When it comes to public opinion research, it is important to note:

- Not all communities are large enough to conduct scientifically valid and statistically significant quantitative research.
- High-quality, trustworthy public opinion research (a scientifically valid poll with a sample that is matched to the voter file) is expensive. Keep in mind that you generally get what you pay for, and we caution you that there are some lower-cost vendors that do not offer reliable research. Make careful decisions about who to retain and work with if you move forward with public opinion research.

Our [2024 Toolkit](#) includes more on public opinion research, including sample poll questions (see pages 46–49) and Addendum B at the end of this document ([page 15](#)) includes some lodging tax-specific sample polling questions. We also maintain a current list of consultants, including public opinion research firms, with a track record of success in working on these measures in Colorado. To request our current list of recommended consultants, email: grants@buellfoundation.org

SECTION III: PRACTICAL TIPS FOR SUCCESS

Be Realistic about Revenue and Set Expectations Appropriately

The Colorado Department of Revenue maintains Lodging Tax Reports by county and Local Marketing District, which are publicly available on the department's [website](#). To inform early planning, you may be able to use these reports to extrapolate and estimate the likely revenue you would generate from an increase in your community. At some point in the process, however, you will need to work with staff from the appropriate local government to request formal estimates of new tax revenue to be generated from the incremental increase. Note that some Colorado municipalities and districts impose their own lodging tax and therefore may not be included in a county tax.

As you do your community needs assessment and develop revenue estimates, it is very likely that the total need for investment in child care far outpaces available revenue from a lodging tax increase. As noted in the table above, lodging taxes have generated modest amounts of revenue in other Colorado communities. That said, lodging taxes can be an important component of the overall funding picture for early care and education, when braided and blended with federal, state, and other local public funding streams and private dollars (including tuition paid by families). It is critically important, however, to be honest about what you can accomplish with this new investment and what need will be left after the new tax is passed. Setting inappropriate expectations or overstating the likely impact of a local public investment can undermine your long-term goals regarding building adequate support for child care.

Prepare Your Question and Qualify for the Ballot

Once you know the amount of the lodging tax increase you will propose and how the revenue will be directed, it's important to work with an attorney to draft the ballot question. If you are referring the question via a city/town council or a county commission, you must work with the city/town/county attorney to draft the ballot question.

Writing a clear and compelling ballot question is an important step in the process because the language on the ballot is the only information about your proposal that every voter is guaranteed to see before voting on your measure. Under Colorado law, ballot questions must be written within specific parameters and include certain language. That said, there are some best practices to ensure your question is compelling to voters. They include:

- Make it brief and, to the extent possible, use plain language that isn't too legalistic
- Be clear and specific about how the money will be spent
- Include any voter accountability provisions (e.g., sunset provision and/or commitment for regular independent audits)

See page 21 of the [2024 Toolkit](#) for more details on crafting a compelling ballot question and Addendum C ([page 16](#)) for sample ballot questions from other communities.

Qualifying a lodger's tax for the ballot typically happens through a referral from your local government such as the town council, city council, or county commission. In some cases, you can collect signatures and petition onto the ballot. Learn more about both of these processes in the [2024 Toolkit](#) on pages 21–24.

SECTION III: PRACTICAL TIPS FOR SUCCESS

Hand Off to a Campaign

Once collecting signatures to qualify the question for the ballot via petition, or if the question is officially referred to the ballot, you must, at a minimum:

- Select a campaign committee name (e.g., “YES on (ballot question number)” or “YES for (city/Region’s) Kids” or “Yes on (ballot number) for Our Kids”. A registered agent is responsible for filing campaign finance reports.
- File a campaign committee with the appropriate election official.
- Set up a website with, at a minimum, basic information about your proposal and a way for people to contact the committee and donate to the campaign.

Importantly, elected officials and government employees can participate in campaigns in their personal time and without using government resources (emails, phones, computers). However, given those limitations and restrictions, it is important to have community-based leaders strongly engaged in the campaign effort.

Governments can educate about a ballot initiative, but any web pages or fliers they create must include ballot issue pros and cons.

What other campaign tactics you choose to deploy will depend on your polling, target audiences, and available budget.

COMMONLY USED CAMPAIGN TACTICS



Direct mail



Digital advertising



Door-to-door campaigning (both knocking and literature-dropping)



Text messaging: use texting services for larger areas, or you can text voters directly



Print and display advertising



Radio



TV/cable/streaming TV ads (only for the largest campaigns)



Yard signs, window signs for businesses, window clings for cars



Speaking in front of groups



Earned media in terms of stunts or events to invite the media



Submitting op-eds or letters to the editor in local papers



Activating local advocates to respond on social media, and when out and about

SECTION III: PRACTICAL TIPS FOR SUCCESS

Prepare for Implementation

It is understandable that sometimes people are so focused on securing new revenue through the campaign that they fail to sufficiently plan for implementation. The [2024 Toolkit](#) has extensive information on preparing for implementation; see pages 37–39. It is important to note that if your local government has a lodging tax that can go to multiple purposes and the amount or percentage of allocation isn't spelled out in the ballot title, each year during the county budget process you will need to advocate for child care to continue being funded or to grow the amount given to child care.



ADDENDUM A

How Lodging Taxes Have Benefitted Early Care and Education

Communities are using lodging taxes to support child care and early education in myriad ways. Here are some examples:

- [Estes Park](#) is using lodging taxes to purchase a building for child care, fund provider grants (e.g., operational support with requirements for higher pay), and incentivize/support infant and toddler care.
- [Eagle County](#) is using lodging taxes to provide salary supplements (\$6,000 per year), pay for a nurse health consultant, and reduce facilities costs.
- [Chaffee County](#) is using lodging taxes to support child care infrastructure and the ECE workforce.
- Gunnison County approved funding for early childhood credential stipends, paid sick leave, continuing education scholarships for early childhood professionals, and funding a start-up grant program for family child care home providers.
- Clear Creek County and Georgetown are using lodging tax dollars to reduce costs for families, and they also aim to increase summer care hours.
- La Plata County passed a lodging tax in November 2024. The city of Durango, Regional Housing Alliance, La Plata Economic Development Alliance, and the local early childhood council released the [child care investment strategy plan](#) in 2025, which lays out a path where lodging tax funds will be used to encourage further investment and increase licensed care capacity, raise worker compensation, and provide business supports.

Local public funding for child care—and lodging taxes in particular—are a critical component of a broader strategy to support children, families, and the economy. This resource is designed to support local elected officials who are working to build thriving local communities. The following pages offer practical information as well as links to suggested resources.



ADDENDUM B

Other Communities That Have Attempted a Lodging Tax for Child Care

This is not an exhaustive list but representative of the many types and amounts of taxes that have been proposed.

Entity	Election Year	Increase or Reallocation	Vote Outcome	Yes Vote %	Ballot Tax Amount	Total Lodging Tax	Tax Revenue Generated in 2024	What It Funds
COUNTIES								
Grand County	2024	Increase	Passed	59.59%	0.20%	2%	NA	Tourism, housing, and childcare
La Plata County	2024	Reallocation	Passed	69%	0%	2%	NA	70% to childcare and affordable housing, operating, and capital expenses; 30% to tourism marketing
Eagle County	2023	DeBruce	Passed	72.38%	0%	2%	\$3.9M	DeBruced 2022 question
Jackson County	2023	Reallocation	Passed	52.44%	0%	2%	\$75K	Min of 10% for tourism; Max 90% any purpose authorized by law
Chaffee County	2022	Reallocation	Passed	64%	0%	1.90%	\$1.3M	60% housing and child care; 40% tourism
Clear Creek County	2022	Reallocation	Passed	65.23%	0%	2%	\$372K	Minimum of 60% to housing and child care; max of 40% to tourism
Eagle County	2022	Increase	Passed	59.60%	2%	2%	\$3.9M	10% to marketing; 90% to child care and housing
Gilpin County	2022	Increase	Passed	54.78%	2%	2%	\$165K	10% to tourism; 90% to anything authorized by law
Park County	2022	Increase	Failed	44.00%	2%	2%	\$0	Housing, childcare, roads and bridges, and tourism
San Juan County	2022	Reallocation	Passed	75.73%	0%	2%	\$168K	40% to tourism; 40% to housing and child care; 20% to trails, roads and bridges
Summit County	2022	Increase	Passed	72.80%	2%	2%	\$3.5M	Affordable housing, child care, trailheads and outdoor rec, tourism

ADDENDUM B

Entity	Election Year	Increase or Reallocation	Vote Outcome	Yes Vote %	Ballot Tax Amount	Total Lodging Tax	Tax Revenue Generated in 2024	What It Funds
CITIES								
Montrose	2024	Increase	Passed	51%	5.10%	6%	NA	25% to streets; 17% to child care; 33% to affordable housing; 20% to tourism; 5% to transit
Pueblo	2023	Increase	Failed	45.71%	1.50%	4.30%	\$0	Child care
Ridgway	2023	Increase	Passed	65.96%	2.50%	6%	\$100K	Up to 50% to tourism, remainder to housing and child care
Salida	2023	Increase	Failed	39.94%	\$5 per night & \$540 application fee for short term	\$15 per room per night (OLT)	\$0	Affordable housing
Winter Park	2023	Increase	Passed	70.38%	2%	3%	\$1.3M	Housing, child care, and other community needs
Georgetown	2022	Increase	Passed	65.23%	2%	2% (county also has 2%)	~\$225,000 in 2023	10% to tourism; 90% to any county purpose including community projects, enhancing visitor experiences, and addressing impacts from visitors
LOCAL MARKETING DISTRICTS								
Estes Valley	2022	Increase	Passed	60.78%	3.50%	5.50%	\$10M	Workforce, housing, and child care
Gunnison	2022	Reallocation	Passed	68.56%	0%	4%	\$3.8M	up to 40% child care and housing; at least 60% tourism

Generally, all these taxes are annually appropriated by the elected body who put them on the ballot. This means what gets funded and at what level is an annual decision. There are some exceptions like [Chaffee County](#) that appropriates the dollars to a nonprofit to expend them.

ADDENDUM C

Sample Polling Questions

As you may know, xxxx collects a lodging tax, which visitors pay for hotels or short-term rentals in the County. The revenues from this tax are used for advertising and marketing for tourism. Would you support or oppose the County shifting more funds from the existing lodging tax to other purposes related to the impacts of tourism, such as housing and child care for the tourism-related workforce, including seasonal workers, and for other workers in the community, with less funding for tourism marketing?

Were you aware that xxxx assesses a xxx% lodging tax on all hotel and short-term rental guests?

The Board of County Commissioners is considering whether or not to place a question on the ballot this November to increase the lodging tax from xx% to xx%. Please indicate whether you would vote yes to approve it or vote no and reject it.

The only individuals who pay this lodging tax are visitors who are renting hotels or houses and condos that are registered as short-term rentals. Does this make you more or less likely to support an increase?

If the lodging tax were increased to xx%, that would mean a \$0.xx increase per night on rentals that cost \$200. Does this make you more or less likely to support an increase?

Businesses are struggling to hire and retain employees given the high cost of living, including child care costs, and the low supply of affordable housing. This has an impact on the visitor experience. This tax could be used for affordable housing and child care. Does this make you more or less likely to support an increase?

ADDENDUM D

Sample Ballot Questions

Here is an example of a ballot question that reallocates the existing lodging tax in La Plata County:

WITHOUT RAISING TAXES, SHALL LA PLATA COUNTY BE AUTHORIZED TO EXPAND THE ALLOWABLE USES OF ITS EXISTING LODGING TAX TO SUPPORT OUR LOCAL WORKFORCE BY PROVIDING CHILDCARE PROGRAMS AND AFFORDABLE HOUSING OPPORTUNITIES FOR THE TOURISM-RELATED WORKFORCE, INCLUDING SEASONAL WORKERS, AND OTHER WORKERS IN LA PLATA COUNTY, WITH SEVENTY PERCENT (70%) OF THE EXISTING LODGING TAX REVENUE BEING USED FOR OPERATING AND CAPITAL EXPENDITURES TO ACQUIRE, CONSTRUCT, MAINTAIN, ENHANCE, RENOVATE, RELOCATE, IMPROVE, PROMOTE, SUPPORT, FINANCE AND FUND HOUSING AND CHILDCARE FOR WORKERS IN LA PLATA COUNTY, AND FOR ALL OTHER PURPOSES PERMITTED BY LAW, AND THE REMAINING THIRTY PERCENT (30%) OF REVENUE FROM THE EXISTING LODGER'S TAX BEING USED FOR ADVERTISING AND MARKETING LOCAL TOURISM, WITH EXPENDITURES SPENT IN COMPLIANCE WITH STATE BUDGET LAWS AND OTHER APPLICABLE LAWS GOVERNING LOCAL GOVERNMENTS?

And, here is an example of a ballot question to authorize an increased lodger's tax in Eagle County:

SHALL EAGLE COUNTY TAXES BE INCREASED BY \$3,000,000 ANNUALLY COMMENCING JANUARY 1, 2023, FROM A TWO PERCENT (2%) LODGING EXCISE TAX IN ORDER TO SUPPORT OUR LOCAL WORKFORCE AND QUALITY OF LIFE BY PROVIDING ADDITIONAL CHILD CARE PROGRAMS AND AFFORDABLE HOUSING OPPORTUNITIES FOR LOCAL WORKERS, WITH TEN PERCENT (10%) OF SAID REVENUE USED FOR ADVERTISING AND MARKETING LOCAL TOURISM AND THE REMAINING NINETY PERCENT (90%) USED TO SUPPORT OUR LOCAL WORKFORCE, WITH ALL SUCH OPERATING AND CAPITAL EXPENDITURES SUBJECT TO AN ANNUAL INDEPENDENT AUDIT AND SPENT IN COMPLIANCE WITH LOCAL GOVERNMENT BUDGET LAWS AND PROGRAM CRITERIA DEVELOPED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS IN A NOTICED AND PUBLIC MEETING, AND SHALL THE FIRST YEAR REVENUES, AND WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER, BE COLLECTED AND SPENT AS A VOTER APPROVED REVENUE CHANGE NOTWITHSTANDING ANY LIMITATION OR CONDITION UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER PROVISION OF LAW?

And one to increase the Estes Park Local Marketing District lodger's tax:

SHALL THE ESTES PARK LOCAL MARKETING DISTRICT TAXES BE INCREASED UP TO \$6.3 MILLION ANNUALLY IN THE FIRST FULL FISCAL YEAR AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY IN EACH SUBSEQUENT YEAR BY THE LEVYING OF AN ADDITIONAL 3.5% LODGING TAX ON THE PURCHASE PRICE PAID OR CHARGED FOR ROOMS OR ACCOMMODATIONS WITHIN THE DISTRICT, COMMENCING IN 2023 AND CONTINUING THEREAFTER, WITH SUCH REVENUE TO BE COLLECTED AND USED, TO THE MAXIMUM EXTENT PERMITTED BY THE COLORADO REVISED STATUTES AS AMENDED, FOR: CONSTRUCTION OR PURCHASE OF WORKFORCE HOUSING OR THE PURCHASE OF LAND TO PROVIDE SITES FOR WORKFORCE HOUSING; DEVELOPMENT AND OPERATION OF PROGRAMS TO SUPPORT WORKFORCE ACCESS TO AFFORDABLE HOUSING; AND DEVELOPMENT AND OPERATION OF PROGRAMS TO SUPPORT AFFORDABLE WORKFORCE CHILDCARE SERVICES; WITH SUCH FUNDS TO BE COLLECTED BY THE DISTRICT AND TRANSFERRED TO THE TOWN OF ESTES PARK FOR EXPENDITURE OR INVESTMENT TO SUPPORT THE ABOVE USES; AND SHALL THE DISTRICT AND TOWN BE AUTHORIZED TO COLLECT, KEEP, TRANSFER AND SPEND ALL REVENUES RECEIVED IN 2023 AND EACH YEAR THEREAFTER WITHOUT REGARD TO ANY SPENDING, REVENUE, OR OTHER LIMITATION IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER STATUTORY LAWS OF THE STATE OF COLORADO?

The Buell Foundation maintains a record of relevant ballot titles. If you'd like to see additional examples of questions that have been used in other communities, please email grants@buellfoundation.org