

ORDINANCE NO. 1702

AN ORDINANCE AMENDING ORDINANCE NO. 1688 REQUIRING SHORT-TERM RENTAL MARKETPLACES TO COLLECT AND REMIT LODGING TAXES ON BEHALF OF HOSTS WITHIN THE CITY OF LA JUNTA, CO

WHEREAS, the City of La Junta imposes a lodging tax on the rental of rooms and accommodations for periods of less than thirty (30) days; and

WHEREAS, the growth of short-term rental platforms such as Airbnb, VRBO, and other similar marketplaces has created challenges in lodging tax compliance and enforcement; and

WHEREAS, it is the intent of the City Council to ensure equitable tax collection and remittance for all lodging providers, including those utilizing online platforms; and

WHEREAS, the State of Colorado has entered into agreements with short-term rental marketplaces, including Airbnb, for the collection and remittance of state-administered local lodging taxes; and

WHEREAS, the City of La Junta wishes to align its local ordinance with those state-level agreements to ensure consistent and enforceable compliance.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA JUNTA, COLORADO:

Section 1. Definitions

Short-Term Rental: The rental of any dwelling unit, or portion thereof, for lodging purposes for a period of less than thirty (30) consecutive days.

Hosting Platform: A person or entity that facilitates reservations or payments for short-term rentals on behalf of a host, including but not limited to Airbnb, VRBO, and similar services.

Lodging Tax: The tax imposed by the City of La Junta on the price paid for short-term lodging accommodations, as established in Chapter 3.15 of the La Junta Municipal Code.

Section 2. Registration

1. All hosts operating a short-term rental within the City must register with the City and provide contact information for compliance purposes. There will be no charge for registering with the City.

2. Hosting Platforms operating in the City must register with the City and provide contact information for compliance purpose.

Section 3. Tax Collection and Remittance by Hosting Platforms

1. Every Hosting Platform that facilitates or collects payment for short-term rental transactions within the City shall collect, report, and remit the applicable lodging taxes on behalf of the hosts using the platform.

2. The tax shall be collected at the time of booking or payment by the guest, whichever occurs first, and remitted to the City in accordance with the procedures set forth in Chapter 3.15 of the La Junta Municipal Code and the City's established tax remittance schedule.

3. Hosting Platforms must file regular lodging tax returns with the City and provide summary data identifying:

- The number of nights rented;
- The total amount paid by guests;
- The total lodging tax collected and remitted.

4. Hosting Platforms that have executed a Voluntary Collection Agreement (VCA) with the Colorado Department of Revenue for the remittance of state-administered local lodging taxes shall be deemed in compliance with this ordinance, provided that:

a. The City of La Junta is a participating jurisdiction in the state-administered lodging tax program; and

b. The Hosting Platform remits taxes directly to the Colorado Department of Revenue on behalf of the City.

Section 4. Liability

1. A Hosting Platform shall be deemed the taxpayer for all purposes of this ordinance and shall be jointly and severally liable with its hosts for failure to collect or remit lodging taxes.

2. Nothing in this ordinance shall relieve individual hosts from the obligation to register with the City or comply with other applicable local laws and regulations.

Section 5. Enforcement and Penalties

1. Failure of a Hosting Platform to comply with the provisions of this ordinance may result in:

- Revocation of registration;
- Fines not to exceed \$1000 per violation;
- Other enforcement actions as provided by law.

Section 6. Severability

If any section, clause, sentence, or provision of this ordinance is found to be unconstitutional or invalid, such decision shall not affect the remaining parts of this ordinance.

Section 7. Effective Date

This ordinance shall take effect on August 3, 2026 following final passage and publication as required by law.

INTRODUCED AND PASSED on first reading this 20th day of July, 2026

ADOPTED AND APPROVED on second reading this 3rd day of August, 2026

CITY OF LA JUNTA, COLORADO

Joseph Ayala, Mayor

ATTEST:

Melanie R. Scofield, City Clerk