

CITY OF MANITOU SPRINGS  
606 Manitou Avenue  
Manitou Springs, Colorado 80829  
719-685-5481



**LODGING & CAMPING TAX RETURN**

Period Covered: MONTH \_\_\_\_\_ YEAR \_\_\_\_\_, 20\_\_\_\_ Due Date: MO \_\_\_\_ DA \_\_\_\_ YEAR \_\_\_\_ -20- 20\_\_\_\_ State Sales Tax Number: \_\_\_\_\_  
 Name of Business: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

|   |  |       |                        |
|---|--|-------|------------------------|
| 1.  | Total taxable transactions for this period   | \$    |                        |
| 2.  | Total non-taxable transactions for this period   | \$    |                        |
| 3.  | Total transactions   | \$    |                        |
| 4.  | Multiply Line 1 by 2%  | \$    |                        |
| 5.  | LATE FILING-If return is filed after due date then <b>ADD</b> Penalty: 10% of tax Interest: 1% per mo              | \$    |                        |
| 6.  | TOTAL TAX and PENALTY and INTEREST DUE-Line 4 plus Line 5  | \$    |                        |
| 7.  | ADJUSTMENTS (attach statement PRIOR PERIODS of reasons) A. Add underpayment due City B. Deduct overpayment to City | \$    |                        |
| 8.  | TOTAL DUE AND PAYABLE-MAKE CHECK PAYABLE TO CITY OF MANITOU SPRINGS  | \$    |                        |
| "I, hereby certify, under penalty of perjury, that the statements herein are, to the best of my knowledge, true and correct." |  |       | <b>PAY THIS AMOUNT</b> |
| Signature of Taxpayer   |  | Title | Date                   |

Form 315.0 (Dec. '89)

**INFORMATION & INSTRUCTIONS**

**TYPE OF TAX:** This is a Lodging & Camping Tax the provisions of which are contained in Chapter 3.24 of the City of Manitou Springs Municipal Code.

**PURPOSE:** The purpose of this tax is to generate funds for use in promoting and encouraging tourism in the City of Manitou Springs and the Greater Pikes Peak Region.

**TAX RATE:** The tax rate is 2% of the purchase price paid for lodging or campground space rental.

**DEFINITIONS:** The term "lodging" is defined to mean the transaction of furnishing a room, or rooms in a hotel, apartment hotel, lodging house, motor hotel, guest house, guest ranch or any other place that furnishes sleeping accommodations.

The term "camping" is defined to mean the transaction of furnishing a space or spaces or other accommodations to any person at any campground, recreational vehicle park, mobile home park or any other location within the City that provides for overnight campsites for the use of tents, recreational vehicles or other overnight camping.

The term "recreational vehicle" is defined to mean a vehicle used for temporary habitation and used for travel, vacation and recreational purposes. The term shall include, travel trailers, collapsible camping trailers, motor homes, truck campers, pickup campers, vans, and any other vehicle used for overnight accommodation.

**PAYMENT OF TAX:** Every vendor shall be liable and responsible for the collection and payment of an amount equivalent to two percent (2%) of all sales made by him of lodging and campground space rental, said collections to be paid to the City of Manitou Springs on or before the 20th of the month following the month of collection. (Do not include your lodging and camping tax collections with your remittance of sales tax collections to the State Department of Revenue)

**EXEMPTIONS:** There shall be exempt from the provisions of this Chapter the following:

A. The purchase and sale of lodging to any occupant who is a permanent resident of any hotel, apartment hotel, lodging house, motor hotel, guest house of guest ranch, and who enters into or has entered into a written agreement for occupancy of a room or rooms or accommodations for a period of at least thirty (30) consecutive days.

B. The purchase and sale of any campground space rental for a period of at least thirty (30) consecutive days.

**Item No.**

(1) Enter total transactions that are subject to the tax. (2) Enter total transactions that are exempt from the tax. (3) Add lines 1 and 2. (4) Multiply Line by 2%. (5) Returns must be filed with the Finance Director on or before the 20th of the month. Returns bearing postmarks dated the 20th will be accepted without penalty. (6) Self explanatory. (7) This space may be used for adjustments that may be appropriate in cases of over/under payments on previously submitted returns. (8) Self explanatory.