

**RESOLUTION NO. R-012- 101**

**THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF DOUGLAS, COLORADO**

**A RESOLUTION RESCINDING RESOLUTION R-991-125 AND DISCONTINUING  
THE LEVY OF A RENTAL TAX OF ONE PERCENT (1%) ON PERSONAL  
PROPERTY RENTED FOR THIRTY DAYS OR LESS IN DOUGLAS COUNTY,  
COLORADO EFFECTIVE JANUARY 1, 2013**

**WHEREAS**, in 1991, HB 91-1191 amended section 30-11-107.7, C.R.S., and exempted personal property rented for thirty days or less from the personal property tax because of the similarity of such properties to inventories of merchandise held by retail stores; and

**WHEREAS**, HB 91-1191 further provided that the Board of County Commissioners (the "Board") may, without submitting such matter to a vote of the electorate, levy a rental tax on personal property rented for thirty days or less in a county; and

**WHEREAS**, pursuant to HB 91-1191, on November 5, 1991, the then current Board adopted Resolution R-991-125 "A Resolution Levying a Rental Tax of One Percent (1%) on Personal Property Rented for Thirty Days or Less in Douglas County, Colorado" and such tax has been collected in Douglas County since January 1, 1992; and

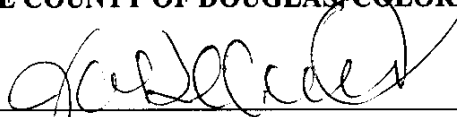
**WHEREAS**, in response to taxpayer questions, Douglas County Treasurer Diane Holbert (the "Treasurer") has researched this tax and determined in part that Douglas County is the only county currently collecting such tax; and

**WHEREAS**, the Treasurer is now requesting that the Board consider rescinding R-991-125 because she believes it creates a competitive advantage in Douglas County for 'out of county' businesses that can offer the lease of items over the internet without the tax, while local brick and mortar businesses within the County must pay the tax on the leased item.


**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF DOUGLAS** that Resolution R-991-125 "A Resolution Levying a Rental Tax of One Percent (1%) on Personal Property Rented for Thirty Days or Less in Douglas County, Colorado" is hereby rescinded effective January 1, 2013, and the Treasurer shall no longer collect or distribute such tax from that date forward.

**PASSED AND ADOPTED** this 25th day of September, 2012, in Castle Rock, Douglas County, Colorado.

**THE BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF DOUGLAS, COLORADO**

BY:   
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**JACK A. HILBERT, Chair**

**ATTEST:**

BY:   
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**MELISSA PELLETIER, Deputy Clerk to the Board**

