



# CITY OF CAÑON CITY

## City Council

City Council Chambers  
128 Main St., Cañon City, CO 81212  
(719) 269-9011 • [www.canoncity.org](http://www.canoncity.org)

### GENERAL GOVERNMENT COMMITTEE MEETING

September 3, 2025  
6:00 p.m.

## AGENDA

1. CALL TO ORDER: City Council Chambers
2. ROLL CALL: COUNCIL MEMBERS DENNEHY, MELONI, SCHMISSEUR, STEIN, TRACY, WORTHINGTON, MAYOR PRO TEM HAMRICK, MAYOR TROUTMAN.
3. DISCUSSION:
  - A. Excise Tax Ordinance
4. ADJOURN: The next regular meeting is scheduled for October 8, 2025.

Posted pursuant to code on Wednesday, August 27, 2025.  
Cindy Foster Owens, City Clerk



# CITY OF CAÑON CITY

**City Administrator**

P.O. Box 1460 • 128 Main Street  
Cañon City, CO 81215-1460  
(719) 269-9011 • [www.canoncity.org](http://www.canoncity.org)

**TO:** Mayor and City Council  
**FROM:** Ryan Stevens, City Administrator  
**PREPARED BY:** Ryan Stevens  
**DATE:** 09/03/2025  
**RE:** General Government - Excise Tax Ordinance

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**SUMMARY:**\* The attached ordinance is the proposed language for the regulations regarding the proposed excise tax on amusement or scenic rides, attractions, and recreational excursions.

This ordinance would only take effect if the ballot measure passes in November.

This step is a key part in making sure the voters know what they are voting for in November and how this tax will be administered.

**REVIEWED BY**  Yes  No  
**LEGAL?**

**RECOMMENDED** Discussion and direction regarding the proposed excise tax  
**ACTION:** ordinance.

**# of attachments** 1

**A BILL FOR  
ORDINANCE NO. 14, SERIES OF 2025**

**AN ORDINANCE OF THE CITY OF CAÑON CITY AMENDING TITLE 3  
OF THE CAÑON CITY MUNICIPAL CODE CONCERNING AN  
AMUSEMENT EXCISE TAX**

**WHEREAS**, on August 18, 2025, the City Council referred a ballot issue to the registered electors of the City to determine whether the City may impose an excise tax on the fees, charges and ticket sales for amusement or scenic rides, attractions, and recreational excursions; and

**WHEREAS**, the City Council desires to adopt this ordinance to provide for the imposition of the excise tax in the event the voters approve the ballot issue.

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF CAÑON CITY:**

**Section 1.** Title 3 of the Cañon City Municipal Code is amended by the addition of a new Chapter 3.15 to read as follows:

**CHAPTER 3.15 – EXCISE TAX**

**Sec. 3.15.010. – Excise Tax Imposed.**

On and after January 1, 2026, there shall be levied, paid and collected an excise tax of 2.25 percent on all fees, charges and ticket sales for amusement or scenic rides, attractions, and recreational excursions located, operated or commenced within the City. Fees, charges, and ticket sales shall include admission or entrance fees, cover charges, and fares. The tax is levied even if participants in the amusement or scenic rides, attractions, and recreational excursions leave the City during the activity.

**Sec. 3.15.020. – Definitions**

- A. “Amusement rides” means any ride or activity open to the public, for which a ticket is required to be purchased, or fare is charged to partake in the ride or activity, and which is intended to provide enjoyment to the public. Amusement rides shall include, but are not limited to, gondolas, zip lines, train rides, carnival rides, rollercoasters, and other similar rides and activities.
- B. “Attraction” means an activity or point of interest that draws visitors to experience it.
- C. “Person” means any individual or entity.

- D. “Recreational excursions” means an activity, open to the public, for which a ticket is required to be purchased, or fare is charged to partake in the excursion which requires some element of physical exertion by humans or animals. Recreational excursion may or may not be guided by an individual and include, but not limited to rafting, biking, and horseback riding.
- E. “Scenic ride” means a ride open to the public, for which a ticket is required to be purchased, or fare is charged to partake in the ride, which is characterized by a route which is chosen for its views of natural scenery or other points of interest.

**Sec. 3.15.030. - Collection Outside City Limits and Third-Party Sales**

- A. The tax applies to fees, charges, and ticket sales made outside the City for amusement rides, attractions, or scenic rides which are subject to the tax .
- B. The tax applies to fees, charges and ticket sales made through third parties who are not operating the amusement ride, attractions, or scenic ride which are subject to the tax.

**Sec. 3.15.040. – Responsibility for Collection and Audit**

- A. The operator of the amusement ride is responsible for payment of the tax, whether or not the operator is the owner of the amusement ride. If the operator fails to collect and pay the tax, the owner and operator are jointly and severally liable for the tax.
- B. Every person who has the responsibility in this Section for collection of the excise tax shall be liable and responsible for the payment of an amount equivalent to the tax to be collected and shall before the 20<sup>th</sup> of each month make a return of same to the Finance Director pursuant to the method as directed by the City.
- C. It shall be the duty of every person liable to the City for any excise tax under this section to keep and preserve records for a period of at least three (3) years from the date of the transaction subject to the excise tax. Such records shall include all books, accounts and records, together with all bills, receipts, invoices, cash register tapes or other documents of original entry supporting the entries in the books and shall be subject to audit for up to three (3) years after such taxes were due to the City.
- D. Every person shall provide all such records for audit upon request by the Finance Director or a City designated auditing firm during normal business hours.
- E. The City may conduct an audit to recompute the excise tax by reviewing and evaluating the actual sales for fees, charges, and ticket sales. If any recomputed excise tax is less than that shown and paid by the taxpayer, the difference shall be refunded to the taxpayer. If the recomputed excise tax is more than that shown and paid by the taxpayer, the taxpayer shall be notified of the deficiency and shall be required to pay the same.

**Sec. 3.15.050. – Use of Excise Tax Revenue**

- A. The primary use of the excise tax revenue shall be to assist in paying the operational costs of the community recreational pool owned and operated by the Cañon City Area Metropolitan Recreation and Park District (“Recreation District”), provided there is an intergovernmental agreement between the City and the Recreational District for the purpose of transferring the excise tax revenue to the Recreational District for operational costs of the community recreation pool.
- B. To the extent there is no intergovernmental agreement between the City and Recreation District or to the extent there is excess revenue beyond the needs of the Recreation District, to be determined in the sole discretion of the City, the revenue may be deposited in a City capital reserve fund to be used for community amenities.

**Sec. 3.15.060. – Interest**

Any excise tax due and unpaid shall be a debt to the City and shall draw a monthly interest rate of one (1) percent of the amount due.

**Sec. 3.15.070. – Enforcement**

The City may institute such legal actions, suits, or proceedings in any court of competent jurisdiction against any person from whom the excise tax is due and payable, to establish the amount due and to collect such delinquent tax and any applicable interest.

**Sec. 3.15.080. - Penalty**

Any person convicted of violating any of the provisions of this chapter shall be punished by a fine in accordance with the provisions of Chapter 1.28 of this Code.

Section 2. Severability. If any section, subsection, paragraph, clause or other provision of this Ordinance for any reason is held to be invalid or unenforceable, the invalidity or unenforceability of such section, subsection, paragraph, clause or other provision shall not affect any of the remaining provisions of this Ordinance, the intent being that the same are severable.

Section 3. Effective Date. Pursuant to Article XII, Section 3 and Section 5 of the Charter, this Ordinance shall be effective five (5) days after final publication and only if Ballot Issue \_\_\_\_\_ is approved by the majority of registered electors of the City at the election on November 4, 2025.