Mineral County Lodging Tax Tourism Fund Panel Guidelines and Application for Mineral County Lodging Tax Funding

Definitions

Advertise: To make public pronouncement of, especially to proclaim the qualities or advantages of (a product or business) to increase sales.

Capital Assets. Long term asset that is not bought, sold, or consumed in the normal course of business, generally fixed assets such as land, machinery, buildings, equipment, furniture, fixtures and the like.

Capital Expenditure: Outlay of money to acquire or improve capital assets.

County Lodging Tax Tourism Fund: All monies distributed to Mineral County by the State of Colorado collected under authority of 30-11-107.5 C.R.S.

Eligible organization: Any business, club, attraction, individual or other entity, all for non-profit.

Information Center. An information management and dispersal facility: a primary operational function of a business or other entity which researches, assembles, categorizes, formats, and distributes (comprehensive tourism) information by means of various forms of advertising, direct mail, telephone, internet, and other methods, widely publicizing that purpose and devoting the majority of staff time, facility space, or budget to that purpose widely publicizing that purpose and devoting the majority of staff time, facility space, or budget to that purpose.

Lodging: Rooms or other overnight accommodations for tourists in Mineral County for a period of less than 30 consecutive days. This includes short term rentals, defined as any rentals by the day, weekend or week/ weeks.

Lodging Business: Businesses or organizations within Mineral County that supply lodging to tourist.

Lodging Tax: A county fund to which all revenue collected from the Lodging Tax is credited as per (30-11-107.5(4)(a) C.R.S.).

Lodging Tax Tourism Fund: A panel of Mineral County citizens appointed by the Mineral Board of Commissioners. Panel members will be broadly representative of the tourism industry (30-11-107.5(4)(b) C.R.S.

LTFF: see Lodging Tax Tourism Fund.

Matching Funds: Monetary resources used exclusively for marketing and advertising tourism in Mineral County; excluding funds from the LTTF, in-kind and other non-monetary resources and monetary resources not used for marketing and advertising tourism in Mineral County.

Off-Season: The calendar period from Labor Day weekend through Memorial Day weekend.

Overnight stays: Tourist activity that results in the use of Mineral County lodging.

Resident: An individual whose legal, full-time residence in Mineral County.

Tourism: Traveling for pleasure.

Tourism Industry: businesses or organizations within Mineral County which provide services for those traveling for pleasure, i.e. tourist, including businesses such as lodging, restaurants and taverns, specialty shops, sport and recreational equipment rentals, attraction (e.g. museum, theater) and guides and outfitters.

Tourist(s): An Individual (or group) traveling for pleasure, who is (are) not a resident(s) of Mineral County.

Guidelines

1. General Considerations

- 1.1. The administration of this fund shall be in strict adherence to 30-11-107.5 C.R.S. Nothing herein shall limit the ability of the panel to designate and otherwise use and fund from lodging tax funds, an established and proven marketing entity within the county within the meaning of 30-11-107 (4)(b) C.R.S., which may apply according to these procedures for funding and also to allow such entity to make additional applications from time to time throughout the year as the panel may designate is *appropriate*. The purpose of these guidelines is to provide a mechanism for the designated entity and other established nonprofit entities designated under IRS Section 501(c)(3) which provide valuable services to advertise and promote the tourism industry in Mineral County, to apply for funding for its advertising and marketing expenses on an annual basis.
 - 1.2 It is intended that the Lodging Tax Tourism Fund (LTTF) be utilized to
 - 1.2.1 increase the revenue potential of tourism in Mineral County by
 - 1.2.1.1 maximizing dollars spent per tourist visits;
 - 1.2..1.2 expanding the tourism season beyond the summer months;
 - 1.2.1.3 increase summer tourist demand.
- 1.2.2 Benefit a wide range of tourism business as possible, and other businesses when feasible.
 - 1.2.3 Develop a tourism industry based on features that will
 - 1.2.3.1 be reliable year after year;
 - 1.2.3.2 protect the quality of life of residents;
- 1.2.3.3 enhance the overall appeal of the County for the development of other economic features.
 - 1.3 Cooperation between organizations is encouraged.

2. Notice and Application

- 2.1 The Lodging Tax Tourism Fund Panel (hereinafter the panel) will place a Public Notice on the Mineral County Website, one month prior to the application deadline, as well as use whatever other practical means likely to reach the widest attention of county residents, for publication and other dissemination during the year, advising the public of the availability of the LTTF and the means to obtain application forms and guidelines.
- 2.2 Eligible organizations may apply to the Panel for the funds to be used only for the purpose of advertising and marketing tourism in Mineral County, except that a tourist information center may apply for funds for capital expenditures.
- 2.3 Application shall be made on approved form and with all documentation and other information required. **LATE APPLICATIONS WILL NOT BE CONSIDERED.**
- 2.4 Applications shall be received by the Panel, or postmarked on set date (or, if a weekend or holiday, the first business day thereafter) for the LTTF monies to be distributed. Applications shall be available beginning **April 30th**, **2024**. Applications will be due **June 7th**, **2024**.

- 2.5 The Panel will make its decisions no later than 30 days following the deadline in 2.4 (or if a weekend or holiday, the first business day thereafter) following the application deadline. As soon as reasonably possible thereafter, the panel will publish the results of its awards of funding on the County website. Publication will also take place by posting in a public and accessible portion of the County Courthouse and by other means as the Panel determines. All applicants will be notified of Panel decision by mail, postmarked no later than 30 days following the deadline in 2.4. and sent via first class mail with delivery tracking and by email.
- 2.6 The Panel will take whatever measures necessary to assure fair and equitable consideration of all applicants and what actions it considers necessary to make its determination.
 - 2.7 The following factors will be utilized to determine funding eligibility and ranking:
 - 2.7.1 Established and proven (tourism) marketing entity (30-11-107.5(4)(b) C.R.S
 - 2.7.2 Off-season promotion
 - 2.7.3 Lodging utilization
 - 2.7.4 Other tourism businesses utilization
 - 2.7.5 Effectiveness (potential for greatest effect in tourism results)
 - 2.7.6 Ongoing and joint programs (multiple events/years and/or org)
 - 2.7.7 Matching funds (.1(1/10) points for each percentage points of matching funds
 - 2.7.8 Observation of General Considerations (see Guidelines 1)

3. Reporting

- 3.1 Expenditure reports will be submitted in approved format.
- 3.2 Expenditure reports will include all transactions and summary data for the fund usage.
- 3.3 Expenditure reports <u>providing only advertising/marketing expenditures</u> to be submitted to the tax board by **October**, **11**th **2024**. Send reports to the Administrative Assistant at the Mineral County Courthouse.
- 3.4 Supportive documentation (cancelled checks, invoices, receipts, samples, etc.) providing only advertising and marketing expenditures. Additional material may be requested by the Panel prior to disbursement of funds.
- 3.5 Nothing herein shall limit the panel from increasing or decreasing its funding for any particular entity based on its evaluation of the expenditure reports and supporting documentation submitted and in accordance with proper lodging tax purposes.

4. Forms & Reports

- 4.1 Application
 - 4.1.1 Application for Lodging Tax Tourism Funds (form)
 - 4.1.2 Proposed Expenditure (form)

- 4.1.3 Supportive Documents
- 4.2 Reporting
 - 4.2.1 Expenditure Report (form)
- 4.2.2 Only receipts related to marketing/advertising for the amount requested should be submitted.
- 5. Changes to these Guidelines may be made only during meetings of the Mineral County Lodging Tax Tourism Fund Panel.

Revised April 22, 2024

APPLICATION FOR LODGING TAX TOURISM FUNDS MINERAL COUNTY LODGING TAX TOURISM FUND PANEL

P.O. Box and Street Address	City		State	Zip	
Contact Person		Title			-
Continuous operation since (Mor	nth/Year)				
Primary purpose of organization:	 :				
Amount of LTTF requested					
Organizations total annual budge		t fiscal year.			
Brief description of purpose of fu	inds:				
Are you a non-profit or 501-3c in	good standir	ng with the Sec. of Sta	ate?		
Funding Request Contact Person		3			
Funding Request Contact Person	n's Address:				
Email Address:				\	
*Attach additional detail or docur	mentation				
Sign and Date:					
Mineral County Lodging Tax F					
Proposed Expenditures for Lodg	ing Tax Fund	ling			
Organization					
Organization					

ource	Amount	Sub-Total
Jource	Amount	Sub-Total
	Total	

Provide sufficient budget detail to afford a clear understanding of revenue and expense activities.

For 12-month period ending:

Additional pages maybe attached.

A reasonable facsimile of this form containing the same format, titles & information may be submitted.

Matching funds are not required.