## Alternative Funding Options

<table>
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<th>Excise Tax</th>
<th>Dedicated Sales Tax</th>
<th>Occupational Privilege Tax (Head Tax)</th>
<th>Use Tax (on Construction Materials)</th>
<th>Dedicated Lodging Tax</th>
<th>Document Recording Fee</th>
<th>RETT / RETA</th>
<th>Dedicated Property Tax</th>
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</table>

### What is it?
- Residential and commercial development pay a fee per sqft of new floor area
- Additional assessment on taxable goods
- Tax assessed per worker per month
- Additional assessment on construction materials
- Additional assessment on lodging
- Additional fee per document
- Ad valorem tax (RETT) or voluntary assessment on sale of home (RETA)
- Additional mill levy

### What is a typical assessment?
- $0.50 to $13.00 per sqft
- 0.25% to 0.50%
- $4 to $10 per month per worker
- 0.35% to 3.00%
- 2% to 4%
- $3 per document
- 0.1% to 2.0%
- 0.17 to 0.80 mills

### How is it administered?
- Need collection system
- Existing sales tax structure
- Need collection system; need to educate businesses
- Existing tax structure
- Existing tax structure
- If collected, existing system (typically County in CO)
- State, county, or city
- Existing structure

### Who is affected?
- New development
- Residents
- Businesses
- Visitors
- Employers
- Employees
- Developers
- Contractors
- Visitors
- Legal
- Business
- Real estate
- Real estate
- Real estate

### What are its advantages / disadvantages?
- Burden on new residential and commercial development
- Generates revenue at pace of development
- Voter approval required
- Could generate high revenues
- Voter approval required
- Broadest distribution of burden
- Would have to be employer-paid
- Addresses both existing and new needs
- Voter approval required
- Strong nexus to new residential development
- Voter approval required
- Reasonable nexus exists
- Lodging industry expects to use funds for tourism
- Voter approval required
- Applies to broader types of documents
- Weak nexus to housing
- Voter approval required
- Can be imposed voluntarily
- Applies to new sales subject to developer agreement
- Could generate high revenues
- Voter approval required

### Who uses it?
- Cambridge, MA
- San Francisco, CA
- Berkeley, CA
- Boulder, CO
- Parker, CO
- Aspen/Pitkin County, CO
- St. Paul, MN
- Dayton, OH
- Denver, CO
- Aurora, CO
- Greenwood Village, CO
- San Miguel County, CO
- San Francisco, CA
- Columbus, OH
- Snowmass Village, CO
- St. Louis, MO
- Indianapolis, IN
- Jackson County, MO
- Bucks County, PA
- Philadelphia, PA
- Aspen, CO
- Snowmass Village, CO
- Vail, CO
- Breckenridge, CO
- Telfuride, CO
- Winter Park, CO
- Aspen County, CO
- Cambridge, MA
- Seattle, WA

Source: Economic & Planning Systems