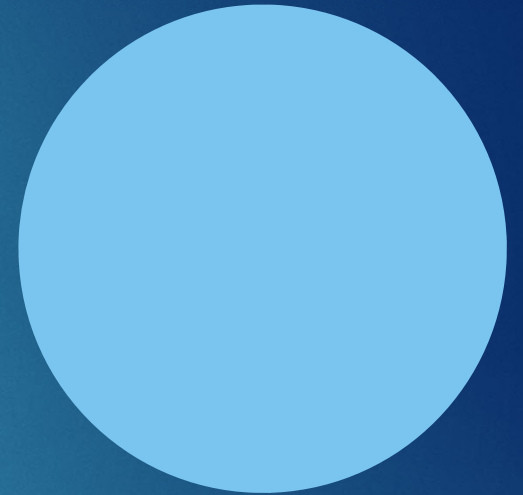


Lodgers' Tax Advisory Board

ANNUAL PRESENTATION TO LOS ALAMOS COUNTY COUNCIL

OCT 26 2021



The Board

Duties/Responsibilities: Advise and respond to County Council re Lodgers' Tax matters; and convey citizen input to staff and Council re Lodgers' Tax expenditures.

Membership: 5-member board. 2 lodging reps; 2 tourism attraction reps, 1 member of the public (resident)

	REPRESENTATION	NAME	AFFILIATION
1	Tourism Attraction Rep	Linda Deck	Bradbury Science Museum
2	Tourism Attraction Rep	Katie Bruell	PEEC/Los Alamos Nature Center
3	Lodging Rep	Matt Allen	Pueblo Canyon Inn & Gallery
4	Lodging Rep	Julie Ruud	Comfort Inn & Suites
5	Public / Resident	[Vacant]	County Resident

What is Lodgers' Tax?

	\$ base room rate (brr)
+	\$ GRT (7.3125% of brr)
+	\$ LTR (5% of brr)
<hr/>	
=	\$ total cost per room

- ▶ 5% of base room rate for over night stay IN ADDITION to GRT
- ▶ No cost to lodging establishment
- ▶ A pass-through cost that is collected by the lodging establishment and passed on to the County per State Statute and County Code
- ▶ County manages LT as special revenue fund and administers only for projects, promotions, events and services that attract and benefit visitors as well as residents
- ▶ Visitors share costs with tax payers

Lodgers' Tax Revenue Collection & Reporting Schedule

Lodging Collects LTR

Aug						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Lodging Submits LTR

Sep						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Finance Reports LTR

Oct						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

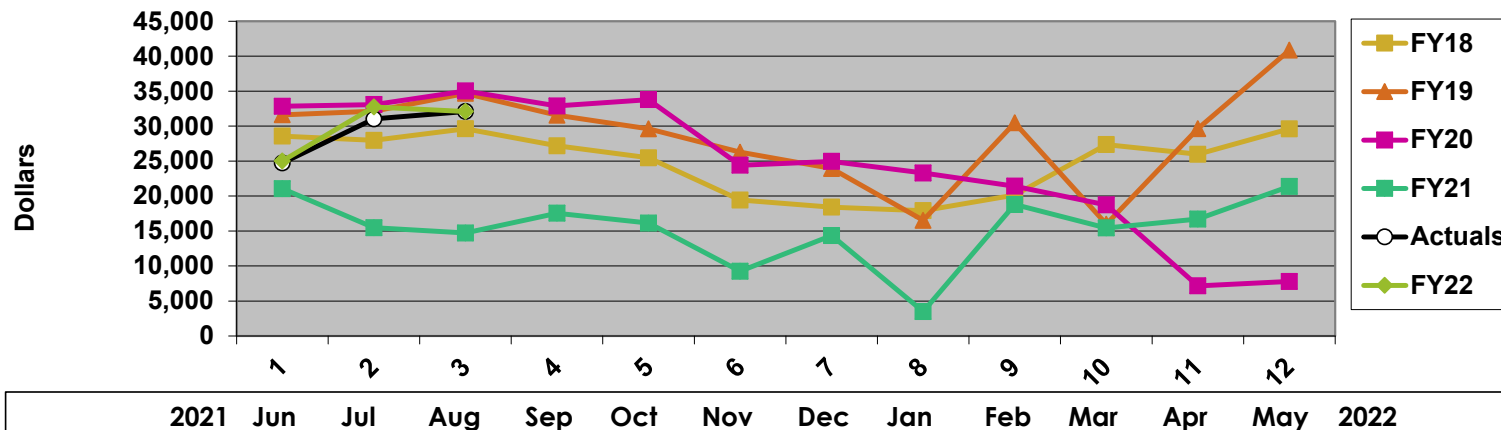
* County Finance also uses Lodgers' Tax revenues to pay for an annual random audit conducted by an independent contractor.

Lodgers' Tax Accrued Revenues

FY18	FY19	FY20	FY21	FY22 to date
\$297,647	\$343,261	\$295,365	\$184,346	\$87,848
4%	15%	-14%	-38	71%

- Spent COVID lockdown 50% year-over-year decrease
- FY22 to date, exceeding growth return to FY19 numbers

Los Alamos County Lodgers' Tax Revenue



Current Lodgers' Tax Ordinance

- State Statute enacted in 1969
- ▶ **%:** 5% (maximum allowable)
- ▶ **Lodging:** hotels, inns, B&Bs that rent at least one room for overnight stays
 - *30+ consecutive day rentals are exempt*
 - *No mention re Short-Term Rentals*
- ▶ **Board:** Capped at five members with industry-specific qualifications
- ▶ **Revenues:** County Finance Division collects and reports Lodgers' Tax revenue on monthly basis
- ▶ **Uses:** LTAB advises re proposed LTR expenditures and County staff administers approved LTR expenditures/projects

Updated Lodgers' Tax Ordinance / Short-Term Rentals

LTAB FY22
WORKPLAN
GOAL

Updates to the Lodgers' Tax Ordinance will be focused primarily on recognizing, defining and regulating Short-Term Rentals—furnished rooms, apartments, condos, houses—that owners and residents rent via platforms like Airbnb, vrbo.

Today's presentation by the County's Housing Manager, Margaret Ambrosino addresses this study, but from LTAB's perspective:

- ▶ Short-term rentals are an expected and essential option within the lodging accommodation mix.
- ▶ NM destinations and Lodgers' Tax Handbook are valuable sources of information re STR program implementation and management.
- ▶ Los Alamos needs Short-Term Rental process customized to the lodging needs of the community.

LTR EXPENDITURES

“ For the purpose of advertising the community, improving its services, financing new facilities, attracting conferences, conventions and meetings of commercial, cultural, educational and social origin to the county and the state ”

LTAB MONITORS THE FOLLOWING PROGRAMS, ORGANIZATIONS & INITIATIVES:

- ▶ **Tourism Marketing Services Contract**
- ▶ **Visitor Materials & Displays**
- ▶ **Visitor Services Contract**
- ▶ **County Departments/Boards & Commissions**
- ▶ **Tourism Strategic Plan Projects**

Tourism Marketing Services:

Contractor:
SUNNY505

New contract
approved
9/28/2021

► Targets:

- ✓ **Millennial Families & Baby Boomers** traveling via car or RV
 - **Return visitors**
 - Drive Markets (**NM, CO, TX**)
 - **Couples, families**, girlfriend getaways
- 1) Age **30+**, HHI-\$35K+
interested in outdoors and National Parks
- 2) Age **50+** interested in
history, Native American culture, National Parks

Tourism Marketing Services:

Contractor:
SUNNY505

LTAB FY22
WORKPLAN
GOAL

Marketing Strategy:

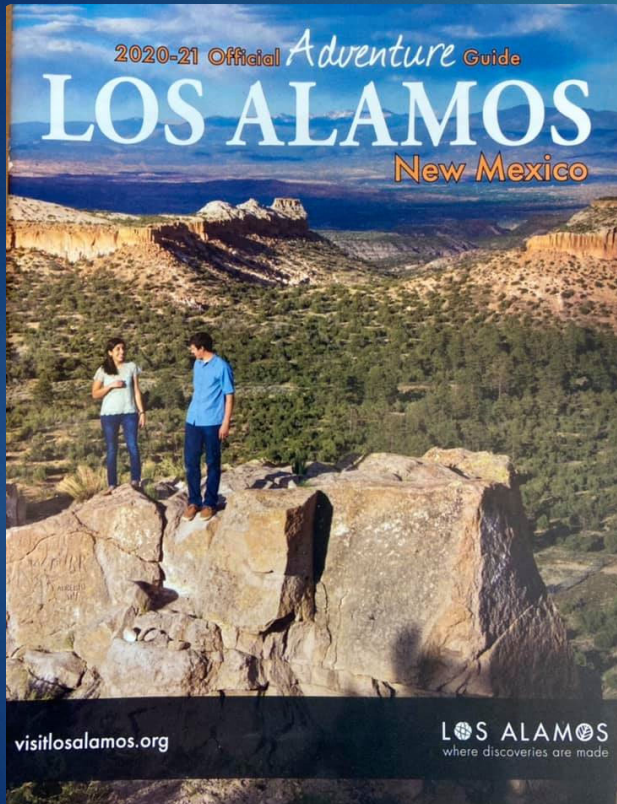
- ▶ Leverage **NM True** campaigns & grant opportunities
- ▶ Create content to reflect
 - **Brand Essence:** cultivating curiosity and delivering a-Ha moments
 - **Brandline:** Where Discoveries Are Made
- ▶ Promote **Unique** Attractions & Experiences:
 - Gateway to 3 National Parks
 - Outdoor Recreation
 - Science Community – History & Innovation
- ▶ Establish new **performance metrics** using new data services to better measure ROI and adjust campaign content
- ▶ Use **FY19** as YOY comparison for **FY22** efforts

County: Visitor Materials & Displays

MATERIALS DESIGNED AND PRODUCED IN-HOUSE BY COUNTY COMMUNICATIONS & PUBLIC RELATIONS OFFICE

► New visitor guide

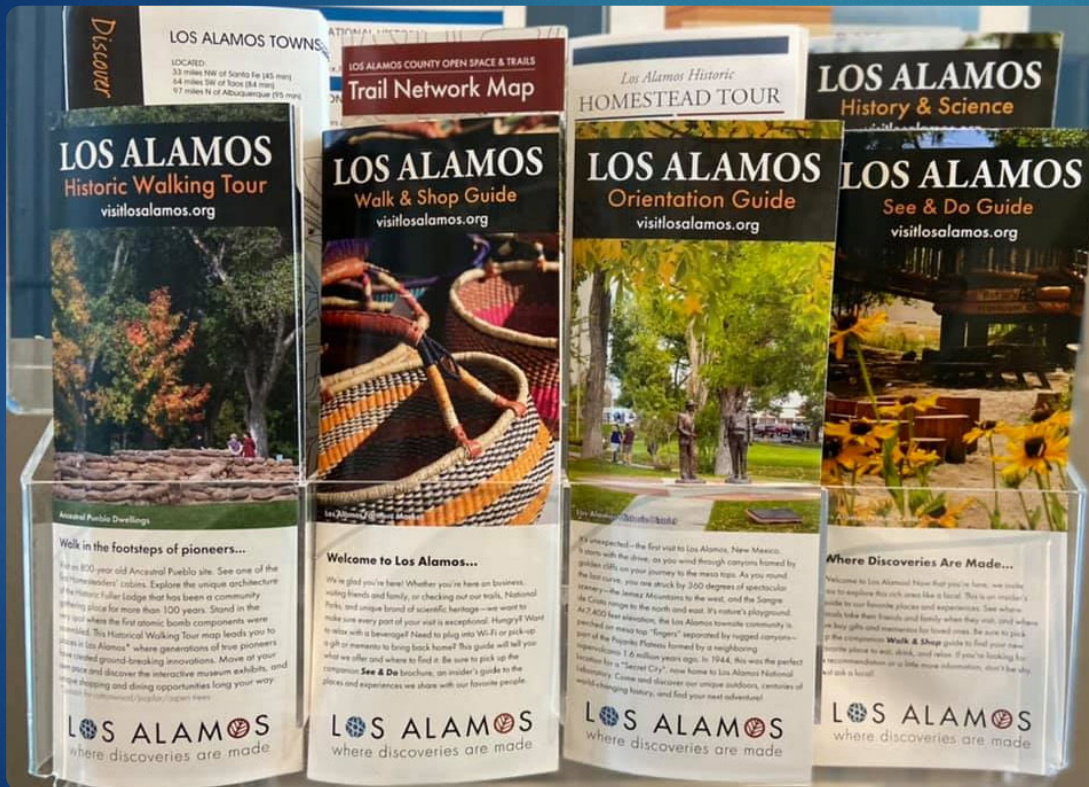
- Adventure Guide
- Magazine Format
- Updated Annually
- Distributed outside the 50 mile radius to visitor centers, hotels, and events statewide via Fun & Games



County: Visitor Materials & Displays

MATERIALS DESIGNED AND PRODUCED IN-HOUSE BY COUNTY COMMUNICATIONS & PUBLIC RELATIONS OFFICE

ATTACHMENT A



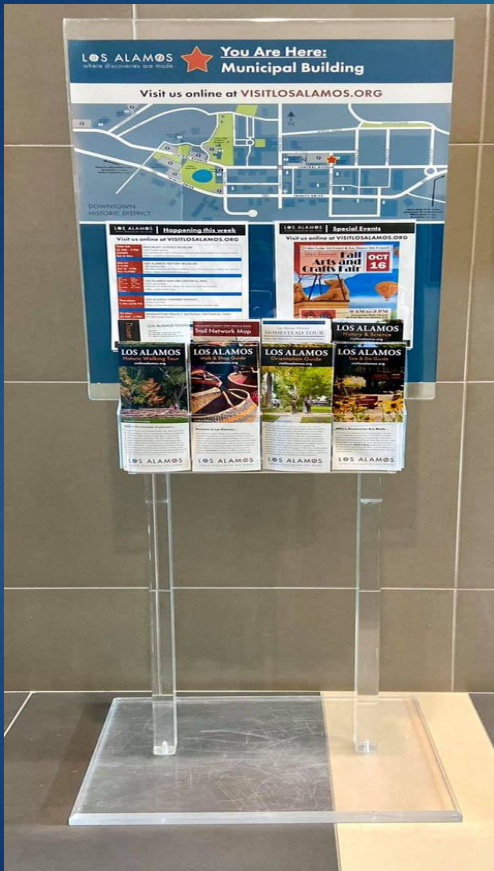
► In-Market Visitor Orientation Brochures

- Updated as needed

County: Visitor Materials & Displays

MATERIALS DESIGNED AND PRODUCED IN-HOUSE BY COUNTY COMMUNICATIONS & PUBLIC RELATIONS OFFICE

ATTACHMENT A



► Display Kiosks & Signs

- Installed by Facilities Division
- 29 Locations throughout Los Alamos, White Rock & LANL
- Restocked and tracked by Visitor Services contractor

Visitor Services: **LACDC/Discover Los Alamos**

► **CONTRACT STATUS**

- Current contract AGR19-29 expires Dec 31 2021
- RFP Issued Oct 7 2021
- Proposals Due Oct 28 2021
- Anticipates new visitor website project
- Replace website management with enhanced group and event marketing and support services

Visitor Services: **LACDC/Discover Los Alamos**

VISITOR CENTERS OPERATIONS:

► Customer Service Training

- Welcome
- Orientation
- Itinerary Building
- Bandelier Ticket Sales



Visitor Services: **LACDC/Discover Los Alamos**

► **VisitLosAlamos.org**

- updates and maintenance

► **Fyilosalamos.org**

- updates

► **Group Marketing & Event Support Services**

- upon request; expand to tour operators, group marketing

Tourism Strategic Plan Projects

Monitor and advise on these focus initiatives:

- ▶ **Event Planning and Support Services**
- ▶ **Outdoor Recreation**
- ▶ **WAC Building**
- ▶ **Visitor Center Relocation**

ED Projects:

- ▶ **Tourism Manager/Office**
- ▶ **WRVC Restrooms & Vendor Pad (Phase 1, Design)** *Public Works/Capital Project during FY22 to design the restroom building and a pad and infrastructure to support a mobile food vendor between the WRVC and the Bandelier Shuttle Shelter*
- ▶ **Mobile Food Vendor Ordinance** *public survey (30 days), P&Z/Council, locations, etc.*

FY22 Projects Funded By Lodgers' Tax Revenues

- ▶ **Website Development Project**
*VisitLosAlamos.org closed source,
accessible, user-friendly, enhanced graphics*
- ▶ **WRVC Experience Refresh**
*RFP-contract process to redefine visitor center
experience using space, exhibits, operations*



LTAB FY22 Work Plan Goals

1. **Enhanced Data** *SeeSource & Sejour new data sources to combine with other data to develop a new reporting tool that shows ROI, informs marketing & promotion, aligns with state and industry standards, and best practices*
2. **Hospitality Best Practices** *identify or develop a new resource and process for conducting customer service training*
3. **Short-Term Lodging Study** *assist County in educating and engaging the public and the lodging community*

Thank You!

QUESTIONS?