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American Car Rental Association v. Humphreys

United States Court of Appeals, Tenth Circuit - July 27, 2026 - F.4th - 2026 WL 2146357

Car rental association brought § 1983 action alleging that federal Anti-Head Tax Act (AHTA) preempted state's congestion impact fee on short-term vehicle rentals.

The United States District Court for the District of Colorado entered summary judgment in state's favor, and association appealed.

The Court of Appeals held that AHTA did not preempt state's congestion impact fee.

Colorado statute requiring payment of congestion impact fee on all short-term vehicle rentals imposed fee on persons who rented vehicles, rather than car rental businesses, and thus was not preempted by Anti-Head Tax Act (AHTA) provision preempting "tax, fee, or charge ... upon any business located at a commercial service airport," even though it was car rental companies and car sharing programs that collected and forwarded fees to Colorado Department of Revenue.