

ORDINANCE NO. 2194

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO, AMENDING CHAPTER 3.03 OF THE CITY OF GOLDEN TAX CODE TO EXEMPT CERTAIN RETAIL DELIVERY FEES AND CARRYOUT BAG FEES ENACTED BY THE STATE OF COLORADO FROM THE SALES AND USE TAX

WHEREAS, the City of Golden, Colorado, (the “City”), is a home rule municipality, organized and existing under Article XX, Section 6 of the Colorado Constitution; and

WHEREAS, pursuant to Article XX, Section 6 of the Colorado Constitution, the authority to enact, administer and enforce sales and use taxes is within the constitutional grant of power to the City and is necessary to raise revenue with which to conduct the affairs and render the services performed by the City; and

WHEREAS, pursuant to such authority, the City has adopted and enacted the City of Golden Tax Code (the “Code”), under which City sales and use tax is levied; and

WHEREAS, the City does not wish to impose local sales tax on retail delivery fees and carryout bag fees enacted by the State of Colorado that would otherwise be taxable under the Code; and

WHEREAS, the City hereby adopts this ordinance to exempt such fees from local sales and use tax.

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO:

Section 1. The recitals set forth above are hereby incorporated by reference and are adopted as findings and determinations by the City Council.

Section 2. Sub-section (a) of Section 3.03.040 of the Golden Municipal Code, “Exemptions from Sales Tax,” is hereby amended to read as follows, with additions shown in underline:

3.03.040 – Exemptions from Sales Tax.

(a) The sales tax levied by subsection 3.03.010(a) shall not apply to the following:

(30) The retail delivery fee consisting of the community access retail delivery fee imposed in C.R.S. § 24-38.5-303(7), the clean fleet retail delivery fee imposed in C.R.S. § 25-7.5-103(8), the clean transit retail delivery fee imposed in C.R.S. § 43-4-1203(7), the retail delivery fee imposed in C.R.S. § 43-4-218(3), the bridge and tunnel retail delivery fee imposed in C.R.S. § 43-4-805 (5)(g.7), and the air pollution mitigation retail delivery fee imposed in C.R.S. § 43-4-1303(8), as such sections existed on June 17, 2021.

(31) The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed on July 6, 2021.

Section 3. Sub-section (a) of Section 3.03.050 of the Golden Municipal Code, “Exemptions from Use Tax,” is hereby amended to read as follows, with additions shown in underline:

3.03.050 – Exemptions from Use Tax.

(a)The use tax levied by subsection 3.03.010(b) shall not extend or apply to the following:

(5) The retail delivery fee consisting of the community access retail delivery fee imposed in C.R.S. § 24-38.5-303(7), the clean fleet retail delivery fee imposed in C.R.S. § 25-7.5-103(8), the clean transit retail delivery fee imposed in C.R.S. § 43-4-1203(7), the retail delivery fee imposed in C.R.S. § 43-4-218(3), the bridge and tunnel retail delivery fee imposed in C.R.S. § 43-4-805 (5)(g.7), and the air pollution mitigation retail delivery fee imposed in C.R.S. § 43-4-1303(8), as such sections existed on June 17, 2021.

(6) The carryout bag fee imposed in C.R.S. § 25-17-505, as such section existed on July 6, 2021.

Section 4. If any article, section, paragraph, sentence, clause or phrase of this ordinance is held to be unconstitutional or invalid for any reason, such decision shall not affect the validity or constitutionality of the remaining portions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each part or parts hereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

Section 5. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof is hereby repealed to the extent of such inconsistency or conflict.

Section 6. The repeal or modification of any provision of the Municipal Code of the City of Golden by this ordinance shall not release, extinguish, alter, modify or change in whole or in part any penalty, forfeiture or liability, either civil or criminal, which shall have been incurred under such provision. Each provision shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings and prosecutions for enforcement of the penalty, forfeiture or liability, as well as for the purpose of sustaining any judgment, decree or order which can or may be rendered, entered or made in such actions, suits, proceedings or prosecutions.

Section 7. Safety. This ordinance is deemed necessary for the protection of health, welfare, and safety of the community.

Section 8. Codification Amendments. The codifier of the City’s Municipal Code, Municode, is hereby authorized to make such numerical and formatting changes as may be necessary to incorporate the provisions of this ordinance within the Golden Municipal Code.

Section 9. Effective Date. This Ordinance shall become effective five (5) days after publication following final passage in accordance with Section 5.9 of the Charter for the City of Golden, Colorado.

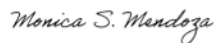
INTRODUCED, READ AND PASSED AS AN ORDINANCE, ON FIRST READING, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO, THE 9th DAY OF AUGUST, 2022.

READ, PASSED AND ADOPTED AS AN ORDINANCE ON SECOND READING, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF GOLDEN, COLORADO, THE 23rd DAY OF AUGUST, 2022.



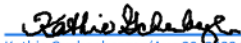
Laura M. Weinberg,
Mayor

ATTEST:



Monica S. Mendoza, CMC
City Clerk

APPROVED AS TO FORM:



Kathie Guckenberger (Aug 29, 2022 09:05 MDT)

Kathie B. Guckenberger
City Attorney

I, Monica S. Mendoza, City Clerk of the City of Golden, Colorado, do hereby certify that the foregoing ordinance was introduced on first reading and read at a regular business meeting of the City Council of said city, held on the 9th day of August, 2022 and was published as a proposed ordinance on the city website as the law directs seven days or more prior to its passage. A public hearing was held on the 23rd day of August, 2022, and the said proposed ordinance was read on second reading. The ordinance was passed by the City Council and ordered published on the City of Golden website, as the law directs on the 23rd day of August, 2022.

Witness my hand and official seal of the City of Golden, Colorado, on the 23rd day of August, 2022.



ATTEST:

MONICA S. MENDOZA

Monica S. Mendoza, City Clerk of the City of Golden, Colorado











2194 Sales Tax Code 2022 exemptions for state retail delivery fee and bag fee 1st reading

Final Audit Report

2022-08-29

Created:	2022-08-25
By:	Stacy McClure (smcclure@cityofgolden.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAATUHTBmahTZ5HITVVSweaEHD0h2iurAhe

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 Agreement completed.

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