

ORDINANCE NO. 927

AN ORDINANCE AMENDING THE CITY'S SALES AND USE TAX CODE TO ADD CERTAIN EXEMPTIONS

WHEREAS, the City of Dacono 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 right to enact, administer and enforce sales and use taxes is clearly 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 a Sales and Use Tax 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 Colorado Legislature recently exempted period products and incontinence products and diapers from the State sales tax; and

WHEREAS, the City Council has determined it is in the best interests of its citizens to exempt such products from the City's sales tax as well; and

WHEREAS, the City adopts this ordinance with the intent to exempt such fees and products from local sales tax.

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

Section 1. Section 4-12(b) of the Dacono Municipal Code is hereby amended by the addition of subsections (26) – (28) to read as follows:

Sec. 4-12. - Sales tax; exempt property and services.

(b) The tax levied by Section 4-6 shall not apply to the following:

(26) 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.

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

(28) Period products and incontinence products and diapers purchased after January 1, 2023. The terms “period products” and “incontinence products and diapers” shall have the meanings set forth in C.R.S. § 39-26-217, as amended from time to time.

Section 2. If any portion of this ordinance is held to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance. The City Council hereby declares that it would have passed this ordinance and each part hereof irrespective of the fact that any one part be declared invalid.

Section 3. The repeal or modification of any provision of the Municipal Code of the City of Dacono 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, and 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 the 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 4. All other ordinances or portions thereof inconsistent or conflicting with this ordinance or any portion hereof are hereby repealed to the extent of such inconsistency or conflict.

INTRODUCED, READ, ADOPTED ON FIRST READING, AND ORDERED PUBLISHED BY TITLE AND POSTED IN FULL this 8th day of AUGUST, 2022.

PUBLIC HEARING AND SECOND READING WILL BE THE 22nd day of AUGUST, 2022, AT 6:00 P.M. AT DACONO CITY HALL, 512 CHERRY STREET, DACONO, CO.

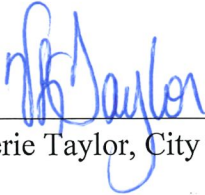
READ, ADOPTED ON SECOND READING, APPROVED, SIGNED, AND ORDERED PUBLISHED BY TITLE this 22nd day of AUGUST, 2022.

CITY OF DACONO, COLORADO



Adam Morehead, Mayor

ATTEST:



Valerie Taylor, City Clerk

Summary of Ordinance No. 927, **“AN ORDINANCE AMENDING THE CITY’S SALES AND USE TAX CODE TO ADD CERTAIN EXEMPTIONS:”** Adds exemptions from the City’s sales tax for the following: retail delivery fees and carryout bag fees enacted by the State of Colorado; period products; and incontinence products and diapers.

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