

AN ORDINANCE AMENDING CHAPTER 3.08 OF THE ESTES PARK MUNICIPAL CODE, THE SAME CONCERNING REVENUE AND IMPOSING A SALES TAX ON THE SALE OF TANGIBLE PROPERTY AT RETAIL, AND THE FURNISHING OF TAXABLE SERVICE IN THE TOWN OF ESTES PARK, AND THE PROVIDING FOR AN ELECTION ON THE PROPOSALS HEREIN CONTAINED

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF ESTES PARK, COLORADO:

Section 1. Sections 3.08.010, 3.08.020, 3.08.030, 3.08.100, 3.08.110, 3.08.130, 3.08.140, 3.08.160, and 3.08.170 of the Municipal Code of the Town of Estes Park are amended to read as follows:

3.08.010-Purpose. The purpose of this Chapter is to impose a sales tax upon the sale at retail of tangible personal property and the furnishing of certain services in the Town of Estes Park, Colorado, pursuant to the authority granted to incorporated towns of the State of Colorado by Article 2 of Title 29 C.R.S. 1973, as amended. This Chapter shall be so construed and interpreted as to effectuate the general purpose of making it uniform with the sales tax of the State of Colorado levied by Article 26, Title 39, C.R.S. 1973, as amended.

3.08.020 Definitions. For the purpose of this Article, the definition of words herein contained shall be as said words are defined in Section 39-26-102 C.R.S. 1973, as amended, and said said definitions are incorporated herein by this reference.

3.08.030 License--Required--Issuance--Duration. It is unlawful for any person to engage in the business of selling tangible personal property at retail, or to furnish services that are taxable pursuant Section 39-26-104, C.R.S. 1973, as amended, without first having obtained a license therefor. Such license shall be granted and issued by the Town Clerk and shall be in force and effect so long as the licensee is engaged in the business for which such license was issued, unless sooner revoked.

3.08.100 Collection, Administration and Enforcement.

The collection, administration and enforcement of the sales tax imposed by this Article shall be performed by the Executive Director of the Department of Revenue of the State of Colorado in the same manner as the collection, administration and enforcement of the Colorado state sales tax. Accordingly, the provisions of Articles 26 and 21 of Title 39 and Article 2 of Title 29 C.R.S. 1973, as amended, and all rules and regulations promulgated by the Executive Director of the Department of Revenue pertaining to such collection, administration, and enforcement are incorporated herein by this reference.

3.08.110 Exclusion of State Sales and Use Tax. The amount subject to tax under this Chapter shall not include the State Sales and Use Tax imposed by Article 26 of Title 39, C.R.S. 1973, as amended.

3.08.130 Gross receipts to include delivery charges. The gross receipts from sales shall include delivery charges, when such charges are subject to the State Sales and Use Tax imposed by Article 26 of Title 39, C.R.S. 1973, as amended, regardless of the places to which delivery is made.

3.08.140 Retailer with no permanent, or more than one, place of business. In the event a retailer has no permanent place of business in the town, or more than one place of business, the place or places at which the retail sales are consummated for the purpose of this sales tax shall be determined by the provisions of Article 26 of Title 39, C.R.S 1973, as amended, and by the rules and regulations promulgated by the Department of Revenue.

3.08.160 Imposition-Rate.

A. There is imposed on the sale of tangible personal property and the furnishing of certain services, as specified in Section 3.08.170, a three percent (3%) sales tax upon the sale at retail of tangible personal property and the furnishing of certain services as provided herein. The imposition of the tax on the sale at retail of tangible personal property and the furnishing of

certain services subject to this tax shall be in accordance with the schedule set forth or in the rules and regulations of the Department of Revenue of the State of Colorado or by separate ordinance of the Town. This tax shall be effective on January 1, 1982.

B. There is imposed on the sale of tangible personal property and the furnishing of certain services, as specified in Section 3.08.170, a four percent (4%) sales tax upon the sale at retail of tangible personal property and the furnishing of certain services as provided herein. The imposition of the tax on the sale at retail of tangible personal property and the furnishing of certain services subject to this tax shall be in accordance with the schedule set forth in the rules and regulations of the Department of Revenue of the State of Colorado or by separate ordinance of the Town. This tax shall be effective on July 1, 1982.

3.08.170 Property and Services Taxed. There is hereby levied, and there shall be collected and paid, a sales tax in the amount as provided in this Chapter, upon the sale at retail of tangible personal property and the furnishing of certain services, as provided in "The Emergency Retail Sales Tax Act of 1935", set forth in Article 26 of Title 39, C.R.S. 1973, as amended, and subject to the same exemptions as those specified in Section 39-26-114, C.R.S. 1973, as amended, which provisions are incorporated herein by this reference.

Section 2. Section 3.08 of the Municipal Code of the Town of Estes Park shall be amended thereto by adding a new Subsection 3.08.155 Seven percent (7%) Limitation.

3.08.155 Seven percent (7%) Limitation. In the event the seven percent (7%) limitation provided in Section 29-2-108, C.R.S. 1973, as amended, is exceeded in the Town of Estes Park, by a proposed county sales or use tax, said seven percent (7%) limitation shall be exceeded by a one percent (1%) county sales or use tax in the Town of Estes Park.

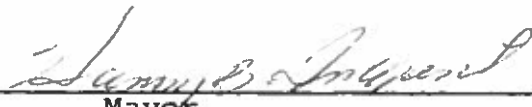
Section 3. Election. Before this ordinance shall become effective, it shall receive the approval of a majority of the qualified electors of the Town of Estes Park, Colorado, at a

Special Election to be held November 10, 1981. For the purposes of said Special Election, the qualified electors shall be submitted the question of the three percent (3%) sales tax set forth in Section 3.08.160 (A), and separately, the question of the four percent (4%) sales tax of Section 3.08.160 (B).

Section 4. The proceeds from the Sales tax imposed in Section 3.08.160 shall be used by the Town for the general budget of the Town including, but not limited to, the development, redevelopment, and promotion of the Town.

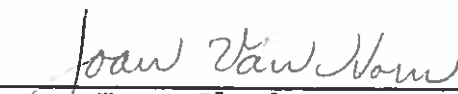
Section 5. Severability. If any provision of this ordinance or the application thereof to any person or circumstance should be determined to be invalid for any reason, such determination shall not affect other provisions or applications of the ordinance which can be given effect without such invalid provision or application, and to this end the provisions of this ordinance are declared to be severable.

Section 6. The Board of Trustees of the Town of Estes Park, Colorado, herewith finds, determines and designates that this ordinance is necessary for their immediate preservation of the public peace, health and safety, in order to provide for proper sales tax regulations; and whereas in the opinion of the Board of Trustees, an emergency exists, this Ordinance shall take effect and be in force immediately after its passage, adoption and signature of the Mayor.



Mayor

I hereby certify that the above ordinance was introduced and read at a ~~regular~~ ^{Special} meeting of the Board of Trustees on the 6th day of October, 1981, and published in a newspaper of general circulation in the Town of Estes Park, Colorado, on the 9th day of October, 1981, all as required by the Statutes of the State of Colorado.



Town Clerk