

CITY OF GRAND JUNCTION, COLORADO

ORDINANCE NO. 4887

AN ORDINANCE AMENDING SECTION 3.12.030 OF CHAPTER 3 OF THE GRAND JUNCTION MUNICIPAL CODE CONCERNING THE IMPOSITION, COLLECTION AND ENFORCEMENT OF THE SALES AND USE TAX AND AMENDING THE TAX RATE

RECITALS:

In accordance with Article X, §20 of the Colorado Constitution the City submitted to the City electors at its April 2, 2019 regular election, a ballot question to increase the City sales and use tax to 3.25% beginning January 1, 2020.

City voters approved a tax increase of .50%, and as an exception to the revenue and spending limits of the Article X, §20 of the Colorado Constitution, to fund police, fire and emergency medical services including without limitation, building, equipping and staffing new fire stations to improve response times/delivery of emergency medical, fire and rescue services, and hiring, employing, training and equipping police officers, firefighters and emergency medical service (EMS) personnel and employees such as 9-1-1 emergency dispatch, code enforcement and forensic laboratory personnel that support first responders and delivery of first responder services.

The City has heretofore enacted a comprehensive sales and use tax code, which is codified in Chapter 3 of the Grand Junction Municipal Code (GJMC.) With this ordinance the GJMC will be amended and reflect the voter approved revenue change for the voter approved purposes.

By amending the GJMC to reflect the voter approved sales and use tax rate and recognizing that the same is an exception to the spending and revenue limits of the Constitution, the City, commencing January 1, 2020, is authorized to impose, collect and enforce the voter approved sales and use tax increase for the approved purposes. The City Council finds that those purposes and this ordinance implementing the same are consistent with the City's Strategic Plan and the delivery of essential emergency services, the construction, operation and maintenance of facilities and personnel in support of the same and that such are is protective of the City's health and general welfare.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION:

That Section 3.12.030 of the Grand Junction Municipal Code shall state as follows: (**amendments are shown in bold**, ~~deletions are shown in strikethrough~~)

(a) Sales Tax. There is hereby levied a tax or excise upon all sales of tangible personal property and services specified in GJMC 3.12.050. The rate levied shall be ~~2.75~~ **3.25** percent of the purchase price.

(b) Use Tax. There is hereby imposed and shall be collected from every person in the City a use tax for the privilege of storing, using, distributing, or consuming in the City any articles of tangible personal property or taxable services purchased for which no City sales tax has been paid. The rate levied shall be ~~2.75~~ **3.25** percent of the purchase price.

(c) The voter approved tax of .50%, which is an exception to the revenue and spending limits of Article X, §20 of the Colorado Constitution, shall be imposed, collected and spent to fund police, fire and emergency medical services including without limitation, building, equipping and staffing new fire stations and hiring, employing, training and equipping police officers, firefighters and emergency medical service (EMS) personnel and employees such as 9-1-1 emergency dispatch, code enforcement and forensic laboratory personnel that support first responders and delivery of first responder services.

All other provisions in Chapter 3 shall remain in full force and effect.

Introduced on first reading this 16th day of October, 2019.

Adopted on second reading this 6th day of November, 2019 and ordered published in pamphlet form.



Rick Taggart
President of the City Council

ATTEST:



Wanda Winkelmann
City Clerk



I HEREBY CERTIFY THAT the foregoing Ordinance, being Ordinance No. 4887 was introduced by the City Council of the City of Grand Junction, Colorado at a regular meeting of said body held on the 16th day of October, 2019 and the same was published in The Daily Sentinel, a newspaper published and in general circulation in said City, in pamphlet form, at least ten days before its final passage.

I FURTHER CERTIFY THAT a Public Hearing was held on the 6th day of November, 2019, at which Ordinance No. 4887 was read, considered, adopted and ordered published in pamphlet form by the Grand Junction City Council.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 8th day of November, 2019.



Deputy City Clerk

Published: October 18, 2019
Published: November 08, 2019
Effective: December 08, 2019