

## ORDINANCE NO. 5274

### AN ORDINANCE AMENDING THE GRAND JUNCTION MUNICIPAL CODE PERTAINING TO LIQUOR LICENSE OCCUPATIONAL TAX

#### RECITALS:

In 1947 with Ordinance 750 the City Council imposed an occupational tax on liquor licenses in the City. That tax is been codified in Chapter 4 of Title 3 of the Grand Junction Municipal Code ("GJMC" or "Code") and has been imposed and collected annually since then with the Code being amended in 2020 to reflect certain license definition/classification changes made in State law.

The occupational tax is payable annually on January 1<sup>st</sup>; however, because of the number of licenses in the City and that each licensee must separately renew its license often at times other than January 1<sup>st</sup>, the City Council does by and with this Ordinance amend the Code to provide that the annual occupational tax shall be paid annually at the time the license renewal is filed rather than January 1<sup>st</sup>. There is no change in the amount of the occupational tax assessed against any licensee; the tax ranges from \$150 - \$500 depending on the classification of the license.

The City Council finds that by and with the adoption of the Ordinance the administrative burden on licensees and the City will be reduced.

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

Chapter 4 of Title 3 Section 040 shall be revised as follows (additions are shown in **bold print** and deletions marked with ~~strike-through~~ notations):

##### 3.04.040 Tax levied.


There is hereby levied and assessed for the year 1977 and for each year thereafter an annual occupation tax **payable with the liquor license renewal application. For licenses renewing on or after October 1, 2025, the tax required shall be prorated on a monthly basis for the remaining portion of the year until the next renewal, at which time the full tax shall be paid concurrent with the renewal. All prorated taxes provided for in this section shall be due and payable as a condition of license renewal. The occupational tax is levied and assessed** upon the business selling fermented malt beverages or malt, vinous or spirituous liquors, except medicinal liquors, in the City, as such occupation has been classified in this chapter (...)

**ALL OTHER PROVISIONS OF TITLE 3 CHAPTER 4 SHALL REMAIN IN FULL FORCE AND EFFECT. THIS ORDINANCE SHALL AMEND PRIOR ORDINANCES AND AS NECESSARY REPEAL ANY PART INCONSISTENT THEREWITH.**

Introduced on first reading the 6<sup>th</sup> day of August 2025 and ordered published in pamphlet form.

Adopted on second reading this 20<sup>th</sup> day of August 2025 and ordered published in pamphlet form.

ATTEST:

  
Cody Kennedy  
President of the City Council

  
Selestina Sandoval  
City Clerk



I HEREBY CERTIFY THAT the foregoing Ordinance, being Ordinance No. 5274 was introduced by the City Council of the City of Grand Junction, Colorado at a regular meeting of said body held on the 6<sup>th</sup> day of August, 2025, 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 day of the 20<sup>th</sup> of August 2025, at which Ordinance No. 5274 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 26<sup>th</sup> day of August 2025.

  
Deputy City Clerk

Published: August 9, 2025  
Published: August 23, 2025  
Effective: September 22, 2025

